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The Solicitors' Journal

and Weekly Reporter.

LONDON, OCTOBER 23, 1909.

- *. The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff ot the JOURNAL.
 - All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

The Land Transfer Commission.

THE EXAMINATION of fresh witnesses before the Land Transfer Commission ended on the 14th inst, with the evidence of Mr. W. V. DIXON, deputy clerk of the peace, and clerk of the West Riding County Council. It is to be observed that the circular issued by the Commission inviting evidence from the public appears to have failed to produce any witnesses. The Commission are now allowing Mr. BRICKDALE to reply to, and attempt to confute, the evidence given against the system of compulsory land transfer; that is, to have the last word. After he had commenced his review of the objections, the Commission adjourned for a fortnight.

The Execution of Senor Ferrer.

INDIGNANT PROTESTS in France, Italy, and London against the execution of Senor FERRER at Barcelona were accompanied in Paris by serious riots, the death by violence of one police officer, and serious injury to others. In the words of one of the leading French newspapers, the crowd shewed its respect for human life by vigorous attempts to murder the police. In Italy the demonstration took the form of an attempt to set fire to the ancient cathedral of Pisa. We have little doubt that many of those who took part in these riots formed part of the dregs of the population, prepared to welcome any pretext for lawless violence. But many persons of a very different description have in the public press expressed their regret that the unfortunate prisoner was tried by a court-martial which refused to hear the witnesses called by the defence. It is stated, in answer to these complaints, that no witnesses were called by Senor FERRER during the preliminary proceedings; that he, in fact, reserved his defence, and that, according to the course of military procedure in Spain, no witnesses can be heard at the trial unless they attend during the preparation of the case. This excuse does not seem to be easily credible, but as the whole proceeding is to be fully discussed before the Chamber of Deputies or Cortes, the criticisms by foreigners of the sentence of the Spanish court might, we think, be suspended until this discussion has taken place.

The Longevity of London Firms of Solicitors.

THERE IS an interesting statement in the obituary of the late Mr. A. A. COLLYER-BRISTOW, which we print elsewhere, relative to the long pedigree of his firm. It appears that it was established, under the name of Newsome & Sharpe, before the middle of the eighteenth century; that their successors

in the partnership were Messrs. Coverdale & Lee, and that these two names remained in the style of the firm until after 1856, when the late Mr. COLLYER-BRISTOW joined it, and that there has since been an unbroken succession of new partners from time to time down to the present time, when the firm name has become quintuple. We have heard that the late veteran conveyancer, Mr. Burrows, used to rather plume himself on still acting for the children, grandchildren, and successors in business of his early clients; it would be interesting to know for how many generations of lay clients the ancient firm referred to above have acted. It would also be of general interest to ascertain how many London firms of solicitors can boast of an unbroken succession of partners extending over some 160 years. Our recorder, the late Mr. F. K. MUNTON, would have delighted to gather the information, but he is gone and there seems to be no one to take up his work in connection with these matters.

The late Lord Justice Fitzgibbon.

LORD JUSTICE FITZGIBBON, who died on the 14th inst., had, we believe, the rare distinction of not only being by universal admission a sound lawyer, a man of singularly clear head, and therefore a thoroughly efficient judge, but of being a public man without an enemy-even in Ireland. As the Lord Chief Justice said, on hearing of his death, "those who differed from him recognized his unswerving rectitude, his unfailing fairness, and charming personality; and all who knew him will never forget his charm of manner." His untiring industry in fulfilling his judicial duties was well known; but what was less known was the mode in which, both at the bar and on the bench, he managed, in the course of heavy and pressing work, to keep his faculties fresh. The Times in its notice of his death has very appropriately called attention to the evidence he gave before the Commission on Intermediate Education with reference to "Cramming." That, he said, was "the giving of a superficial knowledge quickly for use of a temporary kind." "All through life," he added, "we have to cram, and it is a faculty that we have to cultivate. We used to cram our briefs, and be very glad to get rid of them when the cases were over. The Chief Baron and I have spent a good deal of our lives in cramming, between 8 o'clock in the evening and some unknown hour in the morning, facts that we got rid of next day, and if we had retained them it would have incapacitated us for anything else. The power of discharging one's mind of knowledge hastily acquired for a particular purpose is as essential to the carrying on of the business of a hard-working lawyer as the power of assimilating facts quickly when he wants them. I can assure you that within twenty-four hours after knowing a case from beginning to end and every authority connected with it I would not be able to remember even the name of it." That is a lesson which every busy lawyer does not learn, and a good many of the breakdowns we hear of are due to its neglect.

Keeping Alive Specialty Debts.

WE ATTEMPTED recently (ante, p. 835), in commenting on the decision of the Court of Appeal in Reed v. Price (1909, 2 K. B. 724), to summarize the law as to the effect of acknowledgment and payment by one obligor or debtor in keeping alive the debt against a co-obligor or co-debtor; and we questioned whether, when the effect of payment is confined to the single coobligor or co-debtor making it, and of acknowledgment to the single co-debtor making it, there could be any reason for allowing a different result to follow-as it was held that it did in Reed v. Price-from acknowledgment by a co-obligor. A correspondent, whose letter we print elsewhere, doubts the accuracy of our summary, and says that the effect of payment is confined by section 14 of the Mercantile Law Amendment Act, 1856, to the single debtor paying, and not to the single obligor; and that, consequently, as between co-obligors both acknowledgment and payment by one keep the specialty debt alive against the others. We think, however, that a further reference to section 14 of the Act of 1856 will show that we are right-i.e., as to specialty debts merely as distinguished from specialty debts charged on land. Reed v. Price was concerned with the former, and our remarks, as appears from the last sentence, were intended to be

so confined. The section in question expressly refers to section 3 of the Civil Procedure Act, 1833, which bars specialty debts, and provides that, for the purpose of that bar, one co-debtor shall not lose the benefit of the bar by reason only of payment by another co-debtor. Here "co-debtor" is used to include co-obligor, and this was recognized by FARWELL, L.J., in Re Lacey (1907, 1 Ch., p. 349). Roddam v. Morley (1 De G. & J. 1), as he pointed out, was decided on the law prior to the Act of 1856. But the Real Property Limitation Act, 1874, made havoc of the Act of 1856. It repeated for specialty debts charged on land the provisions of the Civil Procedure Act, 1833, with a shortening of the period of limitation from twenty to twelve years, but the draftsman forgot to incorporate section 14 of the Act of 1856. The result is that, where a specialty debt is charged on land, payment by a co-obligor is effectual to keep the debt alive against the other obligors. That was the decision in Re Lacey. Where the debt is not charged on land, then, it seems to us, the payment does not have this effect. It is, of course, absurd that these subtle and meaningless distinctions should exist.

Protectorates and the Foreign Jurisdiction Acts.

WE HAVE, on more than one occasion, in these columns drawn attention to the difficulty and importance of the question whether the African "Protectorates" are or are not to be considered as parts of the dominions of the British Crown. This question was raised in 1896 on the occasion of the trial at bar of Dr. JAMESON for an offence under the Foreign Enlistment Acts. It was then held by the Queen's Bench Division that it was a question for the jury whether the place where the offence was alleged to have been committed (it being admittedly within a "protectorate") was a place where the Queen did in fact exercise sovereign rights and dominion. Since 1896 no similar question seems to have come before the courts. But, as reported in the Times of October 20th, the question has now been raised again, and there seems to be some chance of a judicial decision being given as to whether the protectorate of Bechuanaland s or is not part of the British dominions. In Ex parte Sekgome a rule nisi has been applied for and granted by the King's Bench Division for a writ of habeas corpus in respect of the detention of a native chief named SEKGOME. It was stated that the local eourt in Griqualand had refused jurisdiction on the ground that the applicant was being detained by order of the Imperial Government. The Habeas Corpus Act of 1862 (25 Vict. c. 20), section 1, enacts that "no writ of habeas corpus shall issue out of England, by authority of any judge or court of justice therein, into any colony or foreign dominion of the Crown" where there are established competent courts. If, therefore, the rule is made absolute, this will mean that Bechuanaland is not a "colony or foreign dominion of the Crown," seeing that there are local courts apparently competent (in the ordinary sense) to deal with such applications. The argument on the hearing of the application to make the rule absolute will be awaited with interest. It may be noted that Lord ALVERSTONE, who specially drew attention to the difficulty raised by the Habeas Corpus Act of 1862, was himself Attorney-General in 1896 and appeared for the Crown on the Jameson trial.

Restrictive Covenants.

We print elsewhere an interesting letter in reference to the recent decision in Reid v. Bickerstaff (1909, 2 Ch. 305), on which we commented recently (ante, p. 836). The importance of that case lies in the fact, not that it decides anything new, but that it clearly discriminates between the various circumstances under which the benefit of a covenant will run with land. There are the three cases (1) of purchasers under a common building scheme, (2) of the benefit of the covenant passing by express assignment, (3) of the benefit of the covenant passing without express mention on the mere conveyance of the land. In the first case the existence of the common building scheme is a matter to be made out by extrinsic evidence. This evidence, it was said in Reid v. Bickerstaff (supra), must shew a defined area and defined obligations affecting that area. When the fact of the building scheme is established, then it is presumed that the reciprocal rights and liabilities were intended to be attached to

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each plot of land, and the covenants accordingly are annexed to, and go with, the land. When there is an express assignment of the benefit of a covenant on the sale of the land, then there is no occasion for presumption or inference from surrounding circumstances. Our correspondent's criticisms deal with the third case, in which the benefit of the covenant has been annexed to a piece of land, and, consequently, passes without express mention on the sale of it. How is this annexation to be established? In Reid v. Bickerstaff COZENS-HARDY, M.R., said that the purchaser would not get the benefit of the covenant in consequence of such annexation unless it was originally "expressed to be for the benefit of the particular parcel purchased" by him. This does not mean that the particular parcel must have been separately mentioned. It is enough that it is included in a larger piece of land to which the benefit of the covenant was annexed. Thus in Rogers v. Hosegood (1900, 2 Ch. 388) the covenant was entered into with the vendors, their heirs and assigns, or others claiming under them, to all or any of the adjoining lands. These words expressly annexed the benefit of the covenant to all the vendors' adjoining lands, and it was decided in Rogers v. Hosegood that the benefit passed without express mention on a subsequent conveyance of part of these lands. But our correspondent contends that it is not essential that the govenant should be expressed in the deed of covenant to be for the benefit of the particular land. It is sufficient if it can be shewn by parol evidence that it was entered into for the benefit of that land. And the passage to which he refers from the judgment of the Court of Appeal delivered by Collins, L.J., in Rogers v. Hosegood (supra) strongly supports this view. That learned judge contemplated that evidence of the circumstances attending the deed might be given to annex the benefit of the covenant to particular land, and also, where it was not originally so annexed, evidence might be given that it was intended to be annexed on a subsequent sale. The evidence, it may be observed, is given, not for the purpose of construing a written document, but for the purpose of shewing what is the property purchased—i.e., whether it is land with or without the benefit of a particular covenant. In the case of building schemes covenants are made to run with the land on the strength of such evidence, and it does not appear why it should not equally be admissible in respect of a particular plot of land. Our correspondent appears to have made out his contention that in Reid v. Bickerstaff (supra) the doctrine on this point is stated more narrowly than is warranted by Roger v. Hosegood (supra)

The Invalidity under the Australian Constitution of Legislation Discriminating between Products of Different States.

THE HIGH COURT of Australia has recently given a decision (Fox v. Robbins, 8 C. L. R. 115) which will be read with interest by the students of constitutional law. The respondent was charged before a magistrate with a breach of section 39 of the Wines, Beer and Spirit Sale Act, 1880 (Western Australia), in that, not being the holder of a licence authorizing the sale of wines not the product of fruit grown in the State of Western Australia, he sold liquor-namely, wine-not being such a product. The wine sold was the product of fruit grown in the State of Victoria. The Act of 1880 authorizes the issue of several different licences for the sale of liquor for which different fees are required to be paid. At the date of the prosecution the fee prescribed for a licence authorizing the sale of wine the product of fruit grown in Western Australia was £2, while the fee for the only licence under which wine made from fruit grown in any other part of Australia could be sold was £50. Section 39 prohibits, under a penalty, the sale of any liquor without a licence. The respondent objected that, although discrimination between the conditions upon which wine the product of Western Australian fruit and wine the product of fruit grown in other States was permissible before the establishment of the Commonwealth, any such discrimination after that period was unlawful, and he relied on the provisions of section 92 of the Constitution, which provides that "On the imposition of uniform duties of customs, trade, commerce and intercourse among the States, whether by means of internal carriage or ocean navigation, shall be absolutely free." The court held that the

charge was rightly dismissed by the magistrate, inasmuch as the Constitution did not authorize a discrimination between imported intoxicating liquors and those produced in the State, adverse to the former. Section 92 would be quite illusory if a State could impose disabilities upon the sale of the products of other States which are not imposed upon the sale of home products. This decision is in accordance with the rule laid down by the American courts. The American Constitution does not contain any express provision to the effect of section 92, but the courts have held that if a similar discrimination were valid, the object for which the power to control trade and commerce between the States was vested in Congress would be defeated. This is illustrated by Welton v. State of Missouri (91 U.S. 275), where the court said that in any other view imposts operating as an absolute exclusion of the goods would be possible, and all the evils of discriminating State legislation, favourable to the interests of one State and injurious to the interests of other States and countries, which existed previous to the adoption of the Constitution, might follow.

The New Civil Code for Switzerland.

THE ADOPTION of a civil code for the whole of Switzerland will be regarded with interest by the large number of Englishmen, including members of the legal profession, who have been accustomed to make annual visits to that interesting country. code was adopted on the 10th of December, 1907, though it does not become operative until the 1st of January, 1912. When this code comes into force Switzerland will possess a uniform code of Among the more important provisions are those relating to the law of husband and wife, and to the relation between parents and children. In favourable contrast, as we think, to the law of England, the age at which marriage is made legal is fixed at twenty years for a man and eighteen years for woman. The married woman retains all her legal capacities, and can sue or be sued. She enjoys equal rights with her husband over the care and education of the children. She may carry on a business of her own without her husband's consent. Husband and wife may regulate their property as they please by a marriage settlement, and if no marriage settlement is agreed to, the wife remains the owner of her property. The husband, however, acquires a right to use and to administer his wife's property, subject to the right of the wife to reserve to herself a separate portion over which the husband exercises no legal control. A wife can also demand that her property be restored to her free control as soon as it is endangered by the acts of her husband. With regard to the relation between parents and children, the adoption of children is permitted subject to regula-tions which are carefully framed. With regard to illegitimate children, the code provides that both the mother and the guardian of an illegitimate child can bring an action to determine paternity against a male parent out of wedlock. This action is to obtain damages for the mother and maintenance for the child. If the male parent has promised marriage to the mother, or if the child is voluntarily recognized by the father, the child is given the family name of the father. Similarly, the child acquires a limited right of inheritance against his father and the relatives of the father. As regards ownership of land, the only means of transfer are by an entry in the land register. The land register is so arranged that every plot is given its own leaf in the book, and on the leaf are entered all the rights with which the land in question is burdened, or which belong to its owner. The provisions with regard to the law of mortgage are elaborate, but cannot in the space at our disposal be described at length.

Detention of Lodger's Goods by Keeper of Boarding-house.

THE DISTINCTION between the rights and liabilities of a lodging or boarding-house keeper and those of an innkeeper has been explained in the decisions of eminent judges, but an impression appears to prevail among many boarding-house keepers that they are entitled to detain the goods of their boarders as security for the amount due from them. In a case just decided by Mr. FORDHAM, the police magistrate, the defendant, who kept a boarding-house, was summoned for detaining a trunk containing wearing apparel belonging to the complainant, who had been

staying in the house as a "paying guest," paying £2 2s. a week for partial board and residence. The complainant, after some days had elapsed, desired to leave, and tendered £2 2s., but the defendant demanded £8 8s., saying that he had made it a rule never to receive a paying guest for less that one month, and detained the trunk in assertion of a supposed right of lien. The decision of the magistrate, that the defendant might possibly enforce his claim for £8 8s. in the county court, but that he had no right to detain the trunk, was undoubtedly correct. The lodging-house keeper has not the liability of an innkeeper for the safe custody of his lodger's goods, and such liability is co-extensive with the right of lien.

Exposure to Public of Children Suffering from Infectious Disease.

A CASE which recently came before a court of summary jurisdiction was a good illustration of the progress of the law for the arrest and control of infectious diseases. The mother of two children who had suffered from chicken-pox was summoned, under section 126 of the Public Health Act, 1875, for exposing them without proper precaution against spreading the disorder, whereby it spread to other children; and being convicted, she was ordered to pay a penalty as prescribed by the section. The importance of isolating all those who suffer from any disease which directly or indirectly can spread from one person to another was recognized at an early period of the history of this country, and in Rex v. Vantandillo (4 M. & S. 73) it was held that a person might be indicted for unlawfully and injuriously carrying a child infected with the small-pox along a public highway in which persons are passing and near to the habitation of the King's subjects, but the cumbrous procedure by indictment was no effectual remedy for such misdemeanours, and the prevalence of disorders like whooping-cough and measles among young children is no doubt largely due to the failure of their guardians to limit the opportunities of infection. The section is, therefore, an important agent in the progress of preventive medicine.

Deaf and Dumb Counsel.

NOTWITHSTANDING THE difficulties consequent on his increasing deafness, the late Mr. W. F. PHILPOTTS, whose death we notice elsewhere, was, until quite a short time prior to his retirement from practice, a familiar figure in the Chancery courts, where he generally managed, by means of an ear-trumpet, to keep sufficiently in touch with the hearing of a case. On one occasion, however, before BACON, V.C., he brought into court, in addition to his trumpet, a junior counsel to take a note for him; and, whenever the Vice-Chancellor asked a question, the junior carefully wrote it down, and shewed the paper to Mr. PHILPOTTS, who in due course furnished the answer. This method of procedure by an interpreter naturally delayed considerably the hearing of the case, and involved, on the part of the court, somewhat long pauses for the desired reply. Eventually the patience of the Vice-Chancellor was exhausted, and he solemnly observed, "In this case I gather that two learned counsel appear for the plaintiff; one seems to be deaf, the other to be dumb. I should be glad to know to which of them I am to have the pleasure of addressing my remarks for the future"; and Mr. PHILPOTTS had thereafter to do the best he could with his trumpet alone.

The Doctrine of Election.

In various branches of the law the rights of parties depend upon their own choice, but the doctrine of election is understood specially to apply where a done of property under a will or instrument inter vivos finds that the donor has purported also to dispose of property which is not his but belongs to the done; and then, according to the accepted doctrine, the done is put to his election whether he will accept the gift, in which case he must abandon his own property; or whether he will keep his own property in spite of the will or other instrument, in which case he does not forfeit altogether his interest under the will, but only so much as is the equivalent of his own property. The doctrine in this form has frequently been stated—see, for

example, Rancliffe v. Parkyns (6 Dow., p. 179, per Lord Eldon, C.), Re Chesham (31 Ch. D., p. 473)—but it has not been settled without considerable doubt prevailing as to its true basis.

In Noys v. Mordaunt (2 Vern. 581), the earliest case usually

referred to on the subject, the doctrine is rested upon an implied condition in the will that the donee whose property is disposed of shall abandon it; if he does not comply with this condition, then he cannot take the benefit which the testator offered as the price. Put in this form, the doctrine assumes that the testator knew that the property was not his own to dispose of, but that of the donee, and that he intended to put the donee to his election; and, though Noys v. Mordaunt was not always treated on this footing, it was sometimes required that the testator should have knowledge of his own want of title. "It should appear that he knew that he had no right to dispose of the lands; and yet that knowing it, he takes upon himself to dispose of them: Forrester v. Cotton (1 Eden p. 535, per HENLEY, Lord On the other hand, it was at an equally early period assumed that the authority of Noys v. Mordaunt covered the case where the testator believed himself to be owner of the estate in question, and the doctrine was placed upon the ground that the court would not suffer the donee to have both estates by claiming in contradiction to the will in another part: Kirkham v. Smith (1 Ves. sen., p. 260, per Lord HARDWICKE, C.). Against this view it was urged that if the will was founded on a mistake, it was impossible to suppose that the testator intended to put the dones to his election, and that, in the absence of knowledge of what the testator would have done if he had been correctly informed, the court should not interfere. But it was finally settled that the court would not inquire into the knowledge of the testator, and that the doctrine of election applied equally whether the testator knew or did not know that he was purporting to dispose of property which did not belong to him: Whistler v. Webster (2 Ves. jun., p. 371, per Arden, M.R.); Thellusson v. Woodford (13 Ves., p. 221). Accordingly the doctrine of election, as now understood, is not based upon the intention of the testator that the donee shall give up property of his own; that is, the testator need not intend to put him to his election. The doctrine is based on the principle that, whatever the testator knew or did not know of the title to the property, or of the extent of his own power over it, the donee must, if he accepts any benefit under the will, carry out the will in its entirety ; Birmingham v. Kirwan (2 Sch. & Lef. 444); Codrington v. Lindsay (8 Ch., p. 587).

Next to the question of the relevancy of the knowledge of the testator, the most important point arising on the present doctrine is whether the dones who refuses to comply with the will sball be held to forfeit altogether the benefits which it confers upon him, or whether he shall only make compensation out of them to the disappointed beneficiary. Prima facie forfeiture would seem to be the proper course; a beneficiary who will not carry out the will in its entirety might be told that he should take nothing under it; on the other hand, the purposes of the will are in fact answered if the beneficiary who elects to keep his own property is only required to make compensation to the value of that property out of the benefits conferred upon him by the will to the person who is disappointed by his election. For a long time the Court of Chancery hesitated between these two views-forfeiture and compensation-and in Green v. Green (2 Mer. 86) Lord ELDON treated the question as unsettled and found it unnecessary to decide it. A few years later in Tibbits v. Tibbits (Jac. 317) he said that the old principle of the court was compensation, but that it had been shaken by later decisions. A clear decision, however, in favour of compensation was given by PLUMER, M.R., in Gretton v. Haward (1 Swanst. 409); upon the ground that the doctrine of forfeiture would go too far; it would not only punish the refractory donee needlessly, but, if the utmost the court could do was to exclude him from the will, it would leave the benefits intended for him to devolve as upon an intestacy. But the court, it was held, goes further than merely refusing to the refractory donee the benefits of the will; it lays hold of these benefits as a fund for compensating the disappointed legatee, and when this has been effected it hands back the surplus to the refractory donee. This is put

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clearly in the learned reporter's note, which has ever since been accepted as a correct statement of the law:--" (1) In the event of election to take against the instrument, courts of equity assume jurisdiction to sequester the benefit intended for the refractory donee, in order to secure compensation to those whom his election disappoints; (2) the surplus after compensation does not devolve as undisposed of, but is restored to the donee, the purpose being satisfied for which alone the court controlled his legal right."

From the two principles, that the donee must carry out the intention of the testator with regard to the entire disposition of property contained in the will, without regard to the knowledge of the testator as to his title; and that on failure to carry out this intention the donee will not be punished by forfeiture, but must make compensation, flow other rules as to the doctrine of election. Thus the presumption is that a testator intends to deal only with his own property, and anyone who says that he has purported to dispose of another person's property must shew a clear intention on his part to do so. To raise a case of election a clear intention on the part of the tes'ator to give that which is not his property is always required: Dashwood v. Peyton (18 Ves., p. 41), Runcliffe v. Parkyn (supra), Wintour v. Clifton (8 D. M. & G., p. 650); that is, not an intention to give specific property knowing it to be another's, but an intention to give that specific property. Statements of the rule must, of course, always be read with this qualification. And since the principle of election is compensation, it follows that there is no case for election unless there is a fund for compensation; in other words, a person whose property is disposed of is not put to his election unless the testator has given property of his own out of which compensation can be made. The doctrine of election, said Lord LOUGHBOROUGH, C., in Bristow v. Warde (2 Ves. jun., p. 350), "never can be applied but where, if an election is made contrary to the will, the interest that would pass by the will can be laid hold of to compensate for what is taken away; therefore, in all cases there must be some free disposable property given to the person which can be made a compensation for what the testator takes away": see Re Fowler's Trust (27 Beav. 362), Wollaston v. King (L. R. 18 Eq. 165). Hence, where an appointment under a limited power is made to a stranger, a child who is an object of the power may take a share in the part thus invalidly appointed as in default of appointment, without compensating the stranger out of a further share appointed to him.

The Death Duty Clauses of the Finance Bill as Amended in Committee.

WE stated last week the present shape of the land taxes proposed to be imposed by the Finance Bill. We may now state the present shape of the death duty clauses. These clauses, as now amended in Committee, are numbers 54 to 64 inclusive, and if they become law they will effect the most important changes in the incidence of death duties since the principal Act itself was passed in 1894.

In consequence of the resolution of the House of Commons of the 20th of May last, estates of persons dying after the 30th of April last are now being taxed in accordance with the provisions of the Bill.

The first clause (clause 54) amends the rates of the estate duty

so that the scale now runs consecutively from £1 per cent. for an estate of over £100 and not exceeding £500, to £15 per cent. for an estate of over a million. The odd rates of 4½ per cent. and 51 per cent. left by the 1907 Act have disappeared from the scale and the steps between each graduation are reduced. Up to £5,000 there is no change, but between £5,000 and £10,000 the rate is to be £4 per cent. instead of £3 per cent., and this change will probably be more widely felt than any other provi-

sion, except perhaps the increase in the legacy duty and succession duty to collateral relations. The rate of settlement estate duty is by the same clause increased from £1 per cent. to £2 per cent. The idea of settlement estate duty was to balance the advantage given to settled property by being relieved from estate duty on the deaths of subsequent limited owners when estate duty had been once paid (see section 5 (2) of the principal Act). Having regard to the proposed increases in the estate duty, settled property would have been placed in a preferential position had no change been made, and therefore the rate is to be increased to £2 per cent.

Clause 55 is an ingeniously worded provision, the effect of which is to abolish the exemption from estate duty of settled property passing to a beneficiary who has died. Thus if on the death of A. (life tenant), after 30th of April last, property passes absolutely to B., who has predeceased A., and estate duty or probate duty has been paid, or is payable, on the reversion in B.'s estate, the property was relieved from estate duty on the death of A. (see section 5 (2) and 21 (1) of the principal Act). This exemption was confirmed, where estate duty had been paid in the deceased reversioner's estate, by the case of Commissioners of Inland Revenue v. Priestley (1901, A. C. 208), and where probate duty had been paid, by the case of Attorney-General v. Dodington (1897, 1 Q. B. 722, 2 Q. B. 373). In view of the clause now under consideration, estate duty will be payable in all cases on the death of A., unless, of course, the property is personal and passes under a will taking effect before the passing of the principal Act under which probate duty was paid. The relief from estate duty under section 21 (1) of the principal Act in such cases is not affected.

Clause 56 introduces an entirely new feature into the incidence of death duties by enabling the Commissioners of Inland Revenue, on the application of any person liable to estate duty or succession duty on real and leasehold property, to accept in satisfaction of the whole or part of the duty such part of the property as may be agreed upon. No stamp duty is to be payable on the transfer to the commissioners, who are to hold the property

so transferred as Parliament may determine. Clause 57 is an elaborate provision designed to prevent escape from duty where a reversioner has sold his interest in consideration of a mortgage or incumbrance on the settled property, and on the death of the life tenant becomes entitled to an interest in such property derived from the deceased. In such a case the debt so incurred is not to be allowed as a deduction against the estate duty value on the death of the life tenant. In this connection the recent decision by the House of Lords in the case of Attorney-General v. Richmond (ante. p. 713) may be usefully referred to. There the life tenant of estates in Scotland, under the Scotch Entail Acts, without the consent of the tenant in tail, executed deeds barring the entail and acquired the fee simple, at the same time giving charges on the estates to those entitled in remainder for sums representing the value of their interests. It was held that the incumbrances, being created bond fide, were wholly for the deceased's own use and benefit within section 7, subsection 1a, of the principal Act, notwithstanding that the object of the transaction was to save the payment of estate duty on the death of the tenant for life. By virtue of clause 57 of the present Bill, no deduction can now be claimed for incumbrances created in this manner.

Clause 58, sub-clause 1, is an important provision which raises the 3 per cent. rate of legacy duty and succession duty to 5 per cent., and makes ali other legatees and successors (except lineal ancestors or descendants) liable to the same rate as strangers in blood-viz., 10 per cent.

Sub-clause 2 imposes a rate of 1 per cent, legacy duty and succession duty on lineal ancestors and descendants and spouses where the value of the property passing on the death and charge-able with estate duty (other than property in which the deceased never had an interest) exceeds £15,000.

This duty is not, however, payable where the value of the legacies or successions derived by the same person from the testator, intestate, or predecessor does not exceed £1,000, or where the beneficiary is his widow or his child under twenty-one, and the value does not exceed £2,000.

It will be observed that the rates of 5 and 10 per cent. are of general application and apply in all cases where rates of 3, 5, 6, or 10 per cent. were formerly payable, but the incidence of the 1 per cent. duty on lineals and spouses is considerably limited, and applies only where the aggregated estate exceeds £15,000, and then only where the whole legacy or succession exceeds

£1,000 or £2,000 as the case may be.

The clause does not, however, apply where the property passes under the will or intestacy of a person dying before the 30th of April last, or under a disposition unless the first succession arises on or after that date. All such cases are governed by the law as it stood before the 30th of April last.

It should be noted that where, for any reason, estate duty is not payable, the additional rates of succession duty imposed by section 21 of the Customs and Inland Revenue Act, 1888,

would still be payable.

Clause 59 is the much-discussed clause as to gifts or disposi-tions inter vivos—a period of five years instead of one was contemplated within which they were not to be effectual as against the charge of estate duty, but this period has been amended to three years. Under the new provisions, therefore, any voluntary disposition of property made within three years of death will be liable to estate duty.

There are, however, five exceptions to this rule :-

- (1) Where the disposition is made before the 30th of April, 1908, even though it may be within three years of the death.
- (2) Where it is made or effected for public or charitable purposes,
- (3) Gifts or dispositions made in consideration of marriage. (4) Gifts which are proved to the satisfaction of the commis-
- sioners to have been part of the normal annual expenditure of the deceased and to have been reasonable having regard to the amount of his income or to the circumstances

(5) Gifts which, in the case of any dones, do not in the aggre-

gate exceed £100 in value or amount.

It should be noted that the clause only applies to gifts or dispositions in which the donor retains no interest. As regards gifts or dispositions in which he retains an interest up to the date of death, the law remains the same and estate duty is payable whether they are made within three years, or more than three

years, from the death.

Clause 60 (1) abolishes the proviso to sub-section 5 of section 7 of the principal Act in favour of purely agricultural property under which the value for estate duty was limited to 25 years' purchase of the gross property tax assessment after deducting landlord's outgoings. The proviso is, however, by clause 61 (1) still to be retained in connection with property consisting of a tenancy from year to year (i.e., in Irish land), and also for determining the gross value of property for the purpose of section 16 of the principal Act. The gross value referred to is further considered below.

In all other cases, estate duty is now to be payable on the market

value of agricultural property, whatever that may be.

The second sub-clause of clause 60 mainly refers to Stock Exchange securities—stocks, shares and the like. It has been contended that where the deceased possessed a large holding in any particular concern, the effect of placing the whole on the market at the date of death would be unduly to bring down the price, and that this factor ought to be taken into account in estimating the value for estate duty. Under the new provision, however, no allowance is to be made on the assumption that the whole property is to be placed on the market at one and the same time, and estate duty is payable on the market price at the date of death. In effect, it is to be assumed that the accountable parties in realizing any such property would act as reasonable business men and pay due regard to the conditions of the

Sub-clausa 3 abolishes the right of appeal to the High Court under section 10 of the principal Act where the value of real and leasehold property is in dispute. An appeal in accordance with the provisions of Part I. of the Bill is, however, substituted, and the provisions as to appeals under that part are to apply

Section 16 (1) of the principal Act provides for the payment of fixed duties of 30s. and 50s, where the gross estate does not exceed £300 or £500, and in ascertaining the gross value, mortgages on real or leasehold property created by the deceased have Price 6s. net.

not been deductible. Now, however, by virtue of clause 61 (2) of the Bill, deduction is to be allowed where it is proved that the property is subject to a charge made for the purpose of purchase, and also where it is subject to a lien for unpaid purchasemoney.

Clause 62 provides that where increment duty is payable on the death of a person, allowance in respect thereof is to be made

in determining the value for estate duty.

Clause 63 extends the operation of section 20 of the Finance Act, 1896, which exempted from estate duty such settled pictures, prints, books, manuscripts, works of art, scientific collections, and other things not yielding income, as appeared to the Treasury to be of national, scientific or historic interest. The exemption continued so long as they were enjoyed in kind by a person not competent to dispose of them or until they were sold. The effect of the new provision is to extend the exemption to legacy and succession duty, and as so extended to take effect whether the property is settled or not, and as if the reference to national, scientific or historic interest included a reference to artistic interest. Duty is only to become chargeable when the property is sold, and then only in respect of the last death on which it passed. So that if any such articles are given by will by A. to his son B. absolutely, and B. at his death bequeaths them to C. absolutely, and C. at his death bequeaths them to D., who sells, they are exempt from estate duty and legacy duty on the deaths of A. and B., but on the sale by D. estate duty (and legacy duty also if chargeable) will become payable by reference to the death of C., that being the last death on which the property passed.

The death duty clauses conclude with clause 64, which is a

saving clause to protect purchasers and mortgagees (before the 3rd of April last) of interests in expectancy. Where such purchase or mortgage was made for full menetary consideration, the duties are to be assessed as if the provisions of the Bill had not been made. This clause protects the purchaser or mortgagee only, and therefore, in the case of a mortgage, the duties as amended by the Bill would be payable in so far as the value of

the equity of redemption was sufficient to satisfy them.

Reviews.

Public Officers.

THE LAW RELATING TO PUBLIC OFFICERS HAVING EXECUTIVE AUTHORITY IN THE UNITED KINGDOM: AN INQUIRY INTO THE LIMITS OF SUCH AUTHORITY AND THE REMEDIES FOR BREACH OR EXCESS THEREOF. By A. W. CHASTER, LL.B., Barrister-at-Law. Butterworth & Co.

The modern growth of administrative powers has, as Mr. Chaster points out in his preface, made it increasingly necessary to watch the exercise of such powers, and the present work, which carries out more completely the object of the author's former work on "Executive Officers," presents a comprehensive survey of the nature of the powers of executive officers in the various parts of the kingdom. deals with the exercise of powers where the King is a party, and this includes a discussion of the authority of officers attached to or acting under the orders of courts of justice, and of officers acting under their own powers, such as customs and excise officers; Part II. is concerned with local jurisdiction, and includes a discussion of local powers of all kinds, dealing separately with England and Wales, Scotland and Ireland; and Part III. states the liabilities of executive officers acting either under warrants and orders of superior courts at Common Law, or otherwise, with the civil and criminal remedies which are available against them. The work deals to a large extent with modern extensions of local government, and in Part II. will be found a statement of administrative powers under the Public Health Act, 1875, and the Public Health (London) Act, 1891, with the text of the relevant sections and full references to the cases decided in them. The book has been prepared with much care, and contains a valuable statement of the law as to executive officers.

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Books of the Week.

The Detection of Forgery: a Practical Handbook for the Use of Bankers, Solicitors, Magistrates' Clerks, and all Handling Suspected Documents. By Douglas Blackburn (late Expert to the Natal Criminal Investigation Department, and the Transvaal Republic) and Captain Waithman Caddell. Charles & Edwin Layton. The Police Officer's Guide to the Children Act, 1908. By W. B. Gentle, Chief Constable of Brighton, and C. A. RAWLINGS, Solicitor. Effingham Wilson.

The Law Clerk's Vade-Mecum and Pocket Diary for 1909-1910. Edited by Sydney E. Engleman. Sweet & Maxwell (Limited).

The Law Quarterly Review. Edited by Sir Frederick Pollock, Bart., D.C.L., LL.D. Stevens & Sons (Limited).

The Quarterly Digest of all the Reported Decisions of the Superior Courts, including a Selection from the Scottish and Irish; with Numerous Cross-references and a Complete Table of Cases. By John Mews, Barrister-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited).

American Law Review. September-October, 1909. Edited by Charles E. Grinnell. Reeves & Turner.

Correspondence.

Restrictive Covenants.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I have read with interest the article in your issue of last Saturday, headed as above, in which you comment upon the recent decision in Reid v. Bick-retaff (1909, 2 Ch. 305). After referring to the fact that the right to enforce compliance with a restrictive covenant entered into for the benefit of a parcel of land held by the covenantee passes, without express assignment, to a subsequent purchaser of that land, although the covenant was not entered into in pursuance of any building scheme, you quote a passage from the judgment of the Master of the Rolls to the effect that although the benefit of such a covenant passes by the "mere conveyance of the land," still it is necessary that in the deed containing the restrictive covenant this covenant should be "expressed to be for the benefit and protection of the particular parcel purchased by the subsequent purchaser." Sir,-I have read with interest the article in your issue of last

purchaser.

The quotation is, of course, given by you quite correctly, but I venture to submit that this part of the judgment is opposed to the law as laid down by the Court of Appeal in Regers v. Hosegord (1900, 2 Ch. 388) affirming a decision of Mr. Justice Farwell. In Mr. Justice Farwell's judgment (p. 396), after discussing the question whether a covenant should or should not run with the land, he says it is in each case "a question of intention to be determined by the court on the construction of the particular document, and with due the court on the construction of the particular document, and with due regard to the nature of the covenant and the surrounding circumstances." Lord Justice Collins, when delivering the unanimous judgment of the Court of Appeal, says (p. 408), with reference to these covenants, "When, as in Renals v. Covelishave, there is no indication in the original conveyance on in the circumstances attending it that the burden of the restrictive covenant is imposed for the benefit of the land reserved or any particular part of it, then it becomes necessary to examine," &c. (The italics in this letter are in all cases mine.) From this judgment it clearly appears that in order to prove that a covenant was entered into for the benefit of any particular lands reference may be had, not only to the terms of the document containing the covenant, but to the circumstances attending document containing the covenant, but to the circumstances attending the execution of this document. We all know that in order to prove a building scheme it is admissible to refer to circumstances not appearing on the face of any deed; and, on principle, it is apparent that the rule which allows the admission of extrinsic evidence of a that the rule which allows the admission of extrinsic evidence of a building scheme, applicable to several plots, should equally allow extrinsic evidence in order to shew that a particular covenant was in fact entered into for the benefit of a particular plot of ground. A reference, indeed, to the passage in Lord Justice Collins' judgment just referred to, immediately following the quotation I have given, shews that extrinsic evidence may be used in order to prove that the benefit of a covenant not originally attached to any particular parcel of land has become attached to it on the occasion of a subsequent sale, and it is obvious that if such evidence can be admitted it must be equally admissible to prove that the benefit was so attached on the occasion when the covenant was first benefit was so attached on the occasion when the covenant was first entered into.

It is, no doubt, true that Lord Justice James, in giving judgment in Renals v. Cowlishaw, said that "to enable an assign to take the benefit of restrictive covenants, there must be something in the deed to define the property for the benefit of which they were entered into," but this dictum is undoubtedly opposed to decisions in cases concerned with building schemes, and it is submitted that it shouldings be regarded to day as an accurate statement of the law should not be regarded to-day as an accurate statement of the law, although the passage has been quoted with approval by Lord Justice Buckley. With all respect to the Master of the Rolls, I venture, therefore, to suggest that the extract from his judgment which you have quoted is opposed to the law as laid down in Rogers v. Hosegood, and that the decision in that case is more in accord with the law as laid down in previous decisions.

T.

Oct. 13.

[See observations under head of "Current Topics."—Ep. S.J.]

Keeping Alive Specialty Debts.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—In the paragraph headed "Acknowledgment of Specialty Debts" in your issue of the 9th inst. a slip appears to have been

It is stated that "there could be no reason for confining the effect of payment to the single co-obligor or co-debtor making it, and the effect of acknowledgment to the single co-debtor making it, while leaving an acknowledgment by a single co-obligor to operate as against other co-obligors."

The effect of payment is not confined to a single co-obligor making it, since section 14 of the Mercantile Law Amendment Act, 1856, only confines the effect of such payment to a single codebtor making it, and the state of the law at the present time seems to be that either payment (Re Larev, 1907, 1 Ch. 330; Rod'am v. Morley, 1 De. G. & J. 1) or acknowledgment (Read v. Price, 1909, 2 K. B. 724) by an obligor has the effect of keeping the debt alive against his co-obligors: while neither the one (Mercantile Law Amendment Act, 1856, s. 14) nor the other (Statute of Frauds Amendment Act, 1828, s. 1) has that effect in the case of co-debtors. Tamworth, Oct. 13.

[We venture to think there was no "slip"; see observations under head of "Current Topics."-ED. S.J.]

CASES OF THE WEEK.

Court of Appeal.

PARKER v. LONDON GENERAL OMNIBUS CO. No. 1. 19th Oct. NEGLIGENCE-PERSONAL INJURY BY SKIDDING OF OMNIBUS-SKIDDING DUE TO SUDDEN EMERGENCY.

The plaintiff and another lad, while at play, ran out into the road, and the driver of a motor omnibus, in order to save running over them, steered to his off-side and applied the brakes violently. The result of the brakes being so applied was that the omnibus skidded, and struck the plaintiff and injured him. The plaintiff swed the company in the county court for damages, and the judge left to the jury the question whether or not the driver was negligent, and the further question as to whether the defendants had placed a nuisance on the highway, the omnibus having skidded and being liable to skid and cause injury without any negligence on the part of the driver. The jury found that there had been no negligence on the part of the driver, and disagreed upon the question of nuisance.

upon the question of nuisance.

Held by the Divisional Court, whose decision was affirmed by the Court of Appeal, that, upon the verdict, the defendants were entitled to judgment.

Appeal by the plaintiff against a decision of the Divisional Court (reported 25 Times L. R. 429), directing judgment to be entered for the defendants in an action brought to recover damages for personal injury, tried before His Honour Judge Bray, sitting with a jury at the Brompton County Court. The facts were that as the motor omnibus belonging to the defendants was proceeding along Fulham Palace-road the plaintiff and another boy stepped into the road in front of it. The driver, to avoid running over the plaintiff, steered to his off-side, released his clutch, and applied the brakes. He also locked the back wheels. The omnibus skidded and struck the plaintiff. In the county court the judge left to the jury the question of negligence on the part of the driver, and also, upon the authority of Gibbons v. Vanguard Motor 'Bus Co. (Limited) (25 Times L. R. 14), the further question whether the defendants were liable for having placed a nuisance on the highway, the omnibus having skidded and being liable to skid and cause highway, the omnibus having skidded and being liable to skid and cause injury without any negligence on the part of the driver. The jury found there had been no negligence on the part of the driver, but disagreed on the question of nuisance. The county court judge on these findings refused to enter judgment for the company; but, on appeal, the Divisional Court decided that the company were entitled to judg-

the Divisional Court decided that the company were entitled to judgment. The plaintiff appealed.

VAUGHAN WILLIAMS, L.J., said he thought the decision of the Divisional Court was quite right. He assumed that the defendants were exactly in the same position as if they had run a motor omnibus under the authority of a statute containing provisions similar to those under which Powell v. Fall (5 Q. B. D. 597) had been decided. [His lordship then referred to section 13 of the Locemotive Act, 1861.] The Divisional Court had held that the skidding of a motor omnibus, where there was no evidence of negligence on the part of the driver, and the skidding was due to the precaution taken by the driver to bring the vehicle to a sudden stop in order to avoid running over a person,

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was not evidence that the particular vehicle was a nuisance for the value of the highway of which the owners were liable if damage ensued. There was no evidence here to lead the court to suppose that the motor omnibus would have been beyond control on this particular road in its then condition, or that there would have been any skidding at all. The evidence shewed that the skidding was not due to defective construction or to the state of the road, but to the violent application of

the brakes rendered necessary by the perilous position in which the plaintiff had placed himself.

BUCKLEY and KENNEDY, L.JJ., concurred, and the appeal was dismissed with costs—Counsel, Jellicoe and S. Griffith Jones, for the appellant; E. B. Charles, for the respondent. Solicitors, Lloyd, Hum-

phreys, & Munro; Joynson Hicks & Co.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re DUKE OF MANCHESTER'S SETTLEMENT. Eve, J. 13th Oct.

JOINTURE—ARREARS—SALE OF PROPERTY CHARGED WITH JOINTURE— CHARGE ON PROCEEDS OF SALE—CAPITAL OR INCOME—SETTLED LAND ACT, 1882 (45 & 46 VICT. C. 38), s. 21, SUB-SECTION 2.

Where a jointure rent-charge is charged upon land which is subsequently sold, the court has jurisdiction to order the arrears of the jointure to be paid out of the proceeds of sale, and the court in the exercise of its discretion will make such an order without prejudice to the question out of what fund such arrears are ultimately to be paid.

The Settled Land Act, 1882, s. 21 (ii.), applies to the arrears of a jointure rent-charge on the settled land.

This was a summons taken out by the trustees of a settlement dated the 7th of September, 1878, to have it determined (1) whether the arrears of a jointure rent-charge to which the Dowager Duchess of Manchester was entitled under the settlement ought to be paid out of Manchester was entitled under the settlement ought to be paid out of the proceeds of sale of certain Irish estates included in the settlement or out of the interest on such proceeds of sale, and (2) whether the interest on the proceeds of sale ought to be applied in recouping to capital certain sums which had been paid out of the proceeds, but which were properly payable out of income. The settlement was made by the father of the present duke, and under it the present duke was tenant for life. The estates stood limited to the use that the present duke is mother should receive a jointure of £3,000 a year. The trustees of the settlement were trustees for the purposes of the Settled Land Acts, and were also trustees of a term of 200 years thereby limited for securing the said jointure. The property was sold in 1904 by the present duke as tenant for life under the Irish Land Acts, 1903 and 1904, and in proceedings in the Irish court the present duke was, on the 2nd of February last, held entitled to a bonus of £2,000. Messrs. Coutts & Co. claimed to have a charge upon certain arrears of the jointure rent-charge, and the Legal and General Life Assurance Society claimed to be mortgagees of the life interest of the present duke, whose eldest son was infant tenant in tail under the settlement.

Eve, J.—In this case the question arises whether arrears of a jointure

EVE, J .- In this case the question arises whether arrears of a jointure rent-charge ought to be paid out of capital or income. The capital moneys arise from the sale of Irish estates in 1904. The sale was made by the Duke of Manchester, under the Irish Land Acts, 1903 and 1904, by the Duke of Manchester, under the Irish Land Acts, 1903 and 1904, as tenant for life under the settlement. The estates were subject to overriding charges, and after those charges were satisfied a balance of nearly £60,000 was ordered to be paid to the trustees, and the question arises whether the arrears of the jointure ought to be paid out of that fund. The first point is whether the arrears are a charge on the proceeds of sale. It was decided by Buckley, J., in Blackburne v. Hope Edwardes (1901, 1 Ch. 419), following Hall v. Hurt (2 J. & H. 76) that the owner of a rent-charge secured by a term of years is not entitled to have the arrears raised by a sale or mortgage of the inheritance, but must resort to the term. But here the property has been sold, and I think the arrears constitute a charge upon the proceeds of sale. But it is said that, having regard to the facts of this case, the court has no jurisdiction to order the payment of the arrears out of capital, or if it has such jurisdiction it ought not to exercise its discretion to make such order. The question of such jurisdiction depends upon sub-section 2 of section 21 of the Settled Land Act, 1862, which provides that capital of section 21 of the Settled Land Act, 1882, which provides that capital money arising under the Act may be applied (inter alia) in discharge, purchase or redemption of incumbrances affecting the inheritance of the settled land, or other the whole estate the subject of the settlement, the settled land, or other the whole estate the subject of the settlement, or of land-tax, rent-charge in lieu of tithe, crown rent, chief rent or quit rent charged on or payable out of the settled land. It is said that the Legislature cannot have contemplated payment out of capital of arrears of charges not kept down by the tenant for life. I do not think so. It matters little whether the person entitled to the capital moneys takes such as are left after payment of the charges or takes them subject to the charges. Indeed it is better to take what is left, and it is one of those charges which the court ought to deal with. It is also said that there are direct that the discharges of arrears and it is one of those charges which the court ought to deal with. It is also said that there are dicta to the effect that the discharge of arrears of jointure are not within section 21: see Re Knatchbull (27 Ch. D. 349), Re Frewen (38 Ch. D. 383). Those dicta, however, only have reference to the redemption of incumbrances. I think, therefore, that the court has jurisdiction to direct the payment of the arrears out of the capital moneys in the hands of the trustees. Then ought the court of exercise its discretion by directing the trustees to make such payments? The duchess has not released her jointure nor has she done anything to preclude her from enforcing payment. I see no reason,

therefore, why the court should not order the payment to be made. In saying that, however, I do not mean in any way to prejudice the second question raised by the summons, which must be left quite open. But I have no hesitation in coming to the conclusion that these arrears ought to be cleared off, and accordingly intimate to the trustees that they ought forthwith out of the capital moneys in their hands to discharge the arrears of the jointure. The order will be without prejudice to any question as to the fund out of which the arrears ought to be ultimately paid.—Counsel, Jessel, K.C., and Bryan Farrer; Astbury, K.C., and Manby; P. O. Lawrence, K.C., and T. T. Methold; Stewart Smith, K.C., and Walters Horne; Ingpen, K.C., and E. Beaumont; Bovill. Solictors, Nicholl, Manisty, & Co.; Boxall & Boxall; Rawle, Johnstone, & Co.; Farrer & Co.; Lawrence, Graham, & Co. [Reported by S. E. Williams, Barrister-at-Law.] therefore, why the court should not order the payment to be made. In

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Solicitors' Cases.

Solicitors Ordered to be Struck Off the Rolls.

Oct. 20.—THOMAS ALDRIDGE (otherwise THOMAS ARUNDEL ALDRIDGE), of Bridgwater.
Oct. 20.—Charles Henry Moordaff.
Oct. 20.—Charles Richard Stevens.

Solicitor Ordered to be Suspended.

Oct. 20.—Walter Gurney Winter, formerly of Argyle-mansions, Cricklewood, and now of Brighton, suspended for nine months.

Societies.

The Solicitors' Managing Clerks' Association.

The Solicitors' Managing Clerks' Association will hold their fifteenth annual dinner in the Princes Hall, Hotel Cecil, Strand, on Tuesday, the 2nd of November next, at 6.45 precisely. Mr. Alfred C. Crane (Messrs. Paines, Blyth & Huxtable), the president of the association, will be in the chair. The Honourable Mr. Justice Eve has accepted an invitation to attend as a guest, as also have W. H. Winterbotham, Esq., M.A. (the president of the Law Society), and several members of the bar and solicitors. Tickets may be had from Mr. Francis Kalb, the hon. general secretary, 12, New-court, Lincoln's-inn.

The following is the syllabus of the law lectures for the Michaelmas session:

Monday, October 25th.-Lecture : "The Law of Joint-Stock Com-Monday, October 25th.—Lecture: "The Law of Joint-Stock Companies in Relation to the Trade of the United Kingdom." Lecturer, R. Younger, Esq., K.C. Chairman, W. W. Paine, Esq., B.A., Council member of the Law Society. In the Old Hall, Lincoln-inn. Friday, November 19th.—Lecture: "Covenants Relating to the Payment of Rates, Taxes, and Outgoings." Lecturer, Alexander Macmorran, Esq., K.C. Chairman, The Right Hon. Lord Justice Kennedy. In the Old Hall, Lincoln's-inn.

In the Old Hall, Lincoln's-inn.

Friday, December 10th.—Lecture: "Some Points on Pleading and Practice." Lecturer, Norman Craig, Esq., K.C. In the Inner Temple Hall. The chair will be taken at 7 o'clock precisely.

The lectures are open to all the members of the association, who will be allowed to introduce friends connected with the legal profession. Non-members will be admitted on production of ticket or syllabus, which may be obtained at the office of the association.

Law Students' Journal.

Debate at the Law Society's Hall.

On Tuesday, the 26th instant, at 5 o'clock, the students attending On Tuesday, the 26th instant, at 5 o'clock, the students attending the lectures and classes of the Law Society will hold, at the Society's Hall, a moot for the discussion of a point of some present interest. Briefly put, the discussion will involve the legality of collecting taxes upon a resolution of the House of Commons not embodied in a statute. The question will be decided by reference to (a) the collection of Customs duty at a higher rate voted, but not yet enacted, and (b) the deduction of income tax from a payment of interest by a municipal authority before the passing of the Finance Act. In the former case, the supposed plaintiff will sue to recover the difference between the former and the new rate. In the latter he is supposed to have refused to accept his half-year's interest less the deduction for tax, and to be now suing for the full amount. The Right Hon. Arthur Cohen, K.C., has kindly promised to preside.

Law Students' Societies.

BIRMINGHAM LAW STUDENTS' SOCIETY.—October 19.—Mr. E. W. Cave in the chair.—The following moot point was debated:—"A railway company has a turntable in an enclosed yard near a public road. Children are in the habit of climbing over the fence and playing with the turntable, which is kept unlocked, and, therefore, in a dangerous state to children. The railway company knows that children trespass, and has posted notices on the outside of the fence forbidding trespass, and warning of the danger. Is the company liable in an action at the suit of two children aged seven and four respectively (or of either of them) who have climbed the fence and injured themselves by playing them) who have climbed the fence and injured themselves by playing

with the turntable?" The moot will be put to the meeting under two heads: (1) Is the company liable in the case of the elder child? (2) Is it liable in the case of the younger child? Mr. M. I. Clutterbuck opened in the affirmative, and was supported by Messrs. R. W. Frazier, G. H. Booth, and N. O. Clarke. Mr. O. F. Gloster opened in the negative, and was supported by Messrs. H. E. Swallow, W. L. Highway, G. A. Baker, E. C. G. Clarke, and R. F. Blakiston. After the leaders had replied, the Chairman summed up, and on the question being put to the meeting, the negative won on the first question by 17 votes to 2, and on the second question by 14 to 5. A hearty vote of thanks to the chairman concluded the proceedings.

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On Tuesday, the 19th of October, the 1,000th ordinary debate of this society was held, and to celebrate the event a smoking concert was given by the society in the Hertford Room of the Imperial Hotel, Templestreet. Mr. E. W. Cave, barrister-at-law, took the chair. After the usual loyal and other toasts an excellent programme was rendered by the following gentlemen:—Messrs. G. H. Case, F. Costello, J. Longmore, R. A. Willes, T. H. Bethell, W. H. Kimpton, H. V. Argyle, A. Davis, J. B. Hargreave, B. A. Hughes, and J. D. Sampson to a highly appreciative audience. A very hearty vote of thanks to the artists and appreciative audience. A very hearty vote of thanks to the artists and the chairman brought a most delightful evening to a close.

Obituary.

Mr A. A. Collver-Bristow.

We regret to announce the death, on the 16th inst., of Mr. Andrew Alfred Collyer-Bristow, of Beddington Place, near Croydon, solicitor, at the age of eighty-three years. He was the son of Mr. Andrew We regret to announce the death, on the XX.

Alfred Collyer-Bristow, of Beddington Place, near Croydon, solicitor, at the age of eighty-three years. He was the son of Mr. Andrew Collyer, of Beddington. He was articled to a member of the firm of Coverdale & Lee, who were then carrying on business in Field-court, Gray's Inn. Messrs. Coverdale & Lee were the successors in business of a firm of Newsome & Sharpe, which was established before the middle of the eighteenth century, and which has continued in unbroken succession, by accessions of partners from time to time, down to the present date. Mr. Collyer-Bristow (or, as he then was, Mr. Collyer) was admitted in 1848, and entered the firm (then Coverdale, Lee, Purvis & Collyer) in 1856, and became the senior partner in 1871. Until the last year he had attended actively to business. He was engaged in many important cases, notably in that of The Commissioners of Scuers v. Glasse) L. R. 19 Eq. 134), in which his firm together with many other eminent firms of solicitors and an astonishing array of counsel, appeared for the defendants. He was also concerned in the subsequent arbitration under the Epping Forest Acts.

Mr. W. F. Philpotts.

A figure formerly well known in Lincoln's-inn has been removed by the death of Mr. William Francis Philpotts. He was grandson of the famous Bishop of Exeter, and was educated at Winchester and New College, of which he was scholar and fellow. He was called to the bar in 1864, and, as the Times says, had the prospect of a most successful career at the bar when, through a neglected chill, he was stricken with deafness, which was disastrous to his practice in court, and confined him to some extent to what was to him the much less interesting sphere of converancing and chamber work. He was standing counsel to the Board of Trade for the licensing of companies incorporated under the Limited Liability Acts but not trading for profit. He gave up practice in 1905 and retired to Devonshire.

Judge Owen.

His Honour Judge W. S. Owen died on Wednesday. He was the son of the late Mr. William Owen, of Withybush, Pembrokeshire. He graduated at the University of London, and was called to the bar in 1856. In 1884 he was appointed county court judge for Circuit 28. In 1895 he was appointed chairman of the Pembrokeshire Quarter Sessions. Sessions.

Legal News. Changes in Partnerships.

Dissolution.

RENE JAMES TAHOURDIN and FRANK GEORGE ARMSTRONG HITCHCOCK solicitors and Parliamentary agents (Tahourdins & Hitchcock), 20 Victoria-street, Westminster. Sept. 30. [Gazette, Oct. 15.

Information Required.

Miss Elizabeth Sarah Butler. —Any solicitor who prepared a will of Miss Elizabeth Sarah Butler, of Cromwell Hall, Finchley, since the year 1900 is requested to communicate with Messrs. Hollams, Sons, Coward, & Hawksley, 30, Mincing-lane, E.C.

General.

It is stated that Mr. W. H. Rowe, Assistant Paymaster-General at the Royal Courts of Justice, has resigned his post on the ground of continued ill-health. Mr. G. H. B. Kenrick, K.C., the new Advocate-General of Bengal, was entertained at a farewell dinner in the Grand Hotel on the 12th inst. by members of the Bar. The Solicitor-General was in the chair.

During the hearing of a case on the 18th inst., says the Times, the Lord Chief Justice said that in future where the magistrates, instead of finding the facts, set out the evidence in the special case, no costs would be allowed. It was the duty of the magistrates to find the facts and not to set out the evidence, but the rule was being constantly broken.

If it be true, remarks a writer in the Globe, that Mr. Hemmerde, K.C., M.P., is the author of "A Maid of Honour," the little one-act play that precedes "The Bells," the Queen's Theatre may claim to have an unique interest for the legal profession under Mr. H. B. Irving's management. Leopold Lewis, who wrote "The Bells," was a solicitor. He wrote many other plays and stories, but "The Bells" alone brought him any measure of prosperity or fame.

At a sitting of the Royal Commission on International Private Law, says the Hague correspondent of the Times, M. Asser, the president, stated that the projected conference to draw up international regulations regarding bills of exchange would probably meet at The Hague in June, 1910. Thirty-one states had already promised to take part in it, but in the case of fourteen no reply had yet been received. The circular letter sent out by the Dutch Government to the other Powers had been favourably received, and was unanimously considered to be an excellent basis for the work of the conference.

Though Mr. Richard Peter, of Launceston, who recently attained his 100th year, is, says a writer in the *Globe*, the oldest solicitor in the country, he is not, so far as the date of admission is concerned, the senior member of his branch of the profession. Mr. Peter, who retired from active practice in 1891, was admitted a solicitor in 1838. Mr. F. H. Janson, whose name as the senior member of a City firm of solicitors continues to appear in the "Law List," was admitted in 1835. Plymouth, too, can boast of a legal veteran in the person of Mr. William Curtis, who, at the age of ninety-two, attends the office of his firm with a frequency not far short of regularity.

Professor Cesare Lombroso, the eminent authority on the scientific treatment of crime, died on Tuesday at his house in Turin. Three of his principal books, "The Male Offender," "The Female Offender," and "The Man of Genius," have, says the Rome correspondent of the Times, been translated into English as well as other languages. His books on criminal psychology attracted greater attention in France, perhaps, than in England. His first lectures on the relation between crime and imperfect sanity, delivered at the University of Pavia in 1862, were received with derision. The publication of his book, "The Male Offender," however, brought him almost immediate recognition, and established his reputation in Europe and America.

In connection with the lamented death of Lord Justice FitzGibbon, says a writer in the Daily Telegraph, it has been pointed out that six learned juniors who took "silk" in Ireland in 1872 subsequently climbed very high in the profession. Mr. Edward Gibson and Mr. Samuel Walker were both destined to become Lord Chancellors, Mr. Samuel Walker were both destined to become Lord Chancellors, Mr. FitzGibbon was to adorn the Court of Appeal, and Messrs. Murphy, Johnson, and Andrews were to develop into Judges of the High Court. The predominant partner is not able to offer any parallel to this incident, though more than one batch of English "silks" has contained a goodly proportion of future Judges. On July 2, 1885, for instance, ten gentlemen of the long robe were called within the bar, of whom four were to don judicial robes—Arthur Moseley Channell, Thomas Townsend Bucknill, William Rann Kennedy, and John Fletcher Moulton.

In Re West, West v. Roberts (1909, 2 Ch. 180), says the Law Quarterly Review, the facts were as follows:—An executor assented to a bequest of stock to legatees named by a will and codicile, who thereupon took possession of the stock and spent the income. Three years later a further codifil was found altering the name of the beneficiary. The original supposed legatees consented to hand over the stock to the new part two legates benefits and the property of the restoring the means dividends which original supposed legatees consented to hand over the stock to the new and true legatee, but demurred to restoring the meane dividends which they had already received and spent. The court said that they were bound to hand over the interim dividends which had accrued since the death. The case as a whole, if it does not provide a juristic phrase defining the exact effect of an executor's "assent" to a legacy, at least defining the exact effect of an executor's "assent" to a legacy, at least suggests one that is appropriate. Assent following probate does not mean assent "based upon" probate, neither does assent nor probate based upon a "supposed" last will create any claim in the supposed legatee to a specific legacy which will not immediately evaporate when the true last will and the true legatee are forthcoming. Assent does not create a right; it merely withdraws a hold which law and the will give to an executor over the assets of a testator. The legacy thereupon in the view of the law proceeds to its true destination, even though that destination be an unknown legatee, named in a codicil unrevealed to the executor who assents, and not brought into court for probate. The assent is merely the pistol-shot which starts the legacy on its

Personal Attention, the Best Goods and Moderate Prices.
Differale and Son, Tailors, 40, High Holborn (first floor). Opposite
Chancery-lane. Next to the First Avenue Hotel. Established for over
eighty years at 301, High Holborn, W.C.—[Advr.]

Court Papers. Supreme Court of Judicature.

| Date. | Вота от REG Емевеннот Вота. | APPRAL COURT No. 3. | Mr. Justice | Mr. Justice |
|---|---|--|---|---|
| MondayOct. 20 Tuesday 20 Wednesday 27 Thursday 27 Priday 30 Saturday 30 | Mr Farmer Bloxam Theed Church Synge | Mr Leach Farmer Bloxam Theed Church Synge | Mr Theed Ohurch Synge Goldschmid Greswell Beal | Mr Borrer Leach Farmer t Bloxam Theed Church |
| Date. MondayOct. 25 | Mr. Justice Warrington. Mr. Goldschmidt | Mr. Justice Neville. Mr Bloxam | Mr. Justice PARKER. Mr Synge | Mr. Justice Evs. Mr Beal |
| Tuesday | Greswell Beal Borrer | Theed Church Synge Goldschmidt Greswell | Goldschmidt Greswell Beal | |

Winding-up Notices.

London Gazette.—Friday, Oct. 15.

London Gazette.—Friday, Oct. 15.

JOINT BTOCK COMPANIES.

Limited by Charcery.

Camper, Lid—Creditors are required, on or before Nov 12, to send their names and addresses, and the particulars of their debts or claims, to C. E. Smedley, Whitehall House, 29, Charing Cross, liquidators
Corney Mines, Lid—Creditors are required, on or before Nov 30, to send their names and addresses, and the particulars of their debts or claims, to Reginald de la Bere and James Durie Pattullo. Ingle & Co. Capel House, New Broad 5t, solors for liquidators
La Captal (Extensions) Tramways Co. Lid Liquidators—Creditors are required, on or before Nov 10, to send in their names and addresses, and the particulars of their debts or claims, to Mr Fortsecue Thursby, 63, London wall. Budd & Co. Austin Friers, solors for the liquidators

New Hillshove Proprietary Mines, Lid (If Liquidators)—Creditors are required, on or before Nov 30, to send their names and addresses, and the particulars of their debts or claims, to Grosver or George Walber, 19, 3t Swithin's ln, liquidator

Plasmon Brad Co., Lid—Creditors are required, on or before Nov 30, to send their names and addresses, and the particulars of their debts or claims, to Maurice Jonks, 6, Old Jewry. Voules & Welch, Bishopegase st, Within, solors for liquidator Vic Mill Co., Lid—Peth for winding up will be heard Oct 26 G. Caradoc Thomas, 83, Mosley st, Manchester, solor for the perner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 25

Unimited in Caracery.

Language and Mr. Sowersey Brenzer Brunners Souley — Peth for winding up mile per per for the perner.

LANGFORT AND MID-SOMERSET BENEFIT STILLING SOCIETY—Petn for winding up, presented Oct 13, directed to be heard on Oct 26. Rawle & Co, Bedford row, for Davies, Yeovil, petner's solor. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Oct 25.

Yeovil, petner's solor. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Oct 25

London Gazette.—Tureday. Oct. 19.
JOINT STOCK COMPANIES.

LIMITED IS OMBYCERY.

ARYSHEMIAN GOLD JEWELLERY CO LTD (IN LIQUIDATIOS)—Creditors are required, on or before Nov 16, to send their names and addresses, and the particulars of their debts or claims, to William Bardy King, 13, Basinghall st, liquidator

Barrish Bioscove Manuracturents Co, Ltd.—Petn for winding up, presented Oct 15, directed to be beard on Nov 2. Rubinstein & Co, Raymond bldgs, Gray's inn, solors for petners Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Nov 1
Barrish Mollland, and addresses, and particulars of their debts or claims, to Thomas Willerson, 34, Old Broad at, liquidator

HULL AND DISTRICT FESH FERES' SUPEX ASSOCIATION, LTD—Creditors are requested forthwish to send their names and addresses and the particulars of their debts or claims, to Thomas Willerson, 34, Old Broad at, liquidator Hotking & Co, HIII, solors for the liquidator Locking & Co, HIII, solors for the liquidator Incking & Co, HIII, solors for the liquidator Incking & Co, HIII, solors for the liquidator of Locking & Co, HIII, solors for the liquidator Incking & Co, HIII, solors for the liquidator Incking & Co, HIII, solors for the liquidator Incking & Co, HIII, solors for the liquidator of their debts or claims, to Louis A. Voisey, 5, Bold at, Warrington, liquidator

Lorson and Sorte Warrington, liquidator

Lowed & HIII & Research Caral, LTD—Petn for winding up, presented Oct 15, directed to be heard Nov 2. Tarry & Co, 17, Serjeant's inn, Flees st, solors for the petner. Notice of appearing must reach the above-named not later than 6 o'clock in the state Laurence of the Conditions are required, on or before Nov 9, to send their names and addresses, with particulars of their debts or claims, to John Carpenner, 106, Market st, Manchester, liquidator

Carally Brash Laurence Caral, LTD—Creditors are requi

Resolutions for Winding-up Voluntarily. London Gasette.-FRIDAY, Ocs. 15.

London Gasetts.—Full
G. H. Hossow. Led
G. H. Hossow. Led
John Abbot & Co. Led
Nona Strubicats, Led
Larcow & Versey. Led
Cons & Cons, Led
Milues & Bohs, Led
New Hillobove Proprietary Mines, Led
La Captal (Extensions) Teamways Co. Led
Real Engineering Co. Led
Human Nailless Hosse-Bood Stybicats Led
Human Nailless Hosse-Bood Stybicats Led

HTMANE NAILLESS HORSE-SHOR STREEGATE LATE

LONDON GASSAGE.—TURBDAY, Oct., 19,
CITY AND COUNTY LAND AND BUILDISS CO., LAD
ACQUISITIONS AND FIRANCE STREEGATS, LAD
TRONSTOR'S TRAINFRANCE HORSE CO., LAD
METROPOLITAN EMGINERALES ASSOCIATION, LAD
SCILLES MOTORS, LATE
G. & D. MENGRAYE, LATE
W. R. PLERBY & CO., LATE
BRAHMAN GAS CO., LATE
WINDISSED, LATE
AATTEURS & CO., LATE
SOUTH RANDFORFERS DEEP. LATE (RECONSTRUCTION)

JAMES TOOLE & SONS, LID
PAGE PUBLISHED STRUCTOR, LID

AUTOMOBILE MARKETS, LTD SAVILE PROPERTIES, LTD ARGUE DEVELOPMENT CO, LTD APRICAS ACQUISITION SYMPLICATE, LTD BRITISE MORLLINE CO, LTD

The Property Mart.

Forthcoming Auction Sales.

Oct. 25.—Messru. Aldrider, Doubles & Oo., on the promises, at Ealing, at 11
Detached Residence; and Nov. 1, on the premises, at 11: Detached House (see
advertisement, back page, this week).
Oct. 26.—Messre. J. T. Skilding & Holland, at the Mart, at 2: Absoluts Reversion
(see advertisement, back page, this week).
Oct. 26.—Messre. O. Rawling Occuss & Co. at the Mart, at 2: Residential Property
(see advertisement, back page, Oct. 18).
Oct. 26.—Messre. O. Rawling Occuss & Co. at the Mart, at 2: Freehold Groundrents (see advertisement, back page, Oct. 18).
Oct. 26.—Messre. Debring for & Bouspield, at the Mart, at 2: Freehold Groundrents (see advertisement, page iii., Oct. 2).
Oct. 27.—Messre. Envir Fox & Bouspield, at the Mart, at 2: Freehold Property;
and Nov. 10.—Leasehold Investment and Freehold Ground-rent (see advertisement,
back page, Oct. 16).
Nov. 10.—Messre. David Burrett, Sow, & Baddelt, at the Mart, at 2: Life Interest
in Freehold and Leasehold Properties (see advertisement, back page, this week).
Nov. 11.—Messre. Fraderower, Ellis & Co., at the Mart, at 2: Ground-rents,
Leadenhall-street, and Long Leasehold Property, Arundel-street, Strand (see advertisement,
back page, this week).
Nov. 23.—Messra. Debrinand, Tewson, Richardson & Co., at the Mart, at 3: Freehold Ground-rents (see advertisement, back page, this week).

ment, back page, this week).

Nov. 23.—Messrs. Debenham, Trwson, Bickardson & Co., at the Mart, at 3: Free-hold Ground-rents (see advertisement, back page, this week).

Result of Sale.

Messrs. H. E. Foster & Campused beld their usual Fortnightly Sale (No. 893) of the above-named Interests, at the Mart, Tokenbouse-yard, E.C., on Thursday last, when the following lots were sold at the prices named, the total amount realized being £21,100 ... Sold £7,500

,100:—
ABSOLUTE REVERSION to £18,406 ...
TITHE RENT-OHARGES—
Amounting to £111 10s. 9d. ...
Amounting to £304 10s. 1d. ...
POLICIES OF ASSURANCE for £5,003...

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

LAST DAY OF CLAIM.

London Gazette.—Friday, Oct 8.

AITCHISON, FREDERICK, Mapledurham, Oxford Nov 8 Upton & Co., Austin Friars

ALMA-TADEMA, Lady LAURA TREERSA, Grove End rd, 8t John's Wood Oct 30 Lewis &

Lewis, Elypl, Holborn

AMBROSS, CHARLES COLK, Soham, Cambridge, Farmer Nov 15 Francis & Co, Cambridge

BANES, BARTHOLOMEW, Gedney Dyke, Lines, Farmer Nov 19 Mossop & Mossop,

Holbesch

Holbeach

Holbeach
Bell, William, Stoke upon Trent, Beerseller Oct 30 Holtom, Stoke upon Trent
Beller, William, Stoke upon Trent, Berseller Oct 30 Holtom, Stoke upon Trent
Bellerer, Habeler, Carleton, nr Poulton le Fylde, Lancs Nov 6 Bradbury, Oldham
Care, Edward William, Longeross, Chertsey Oct 31 Faine & Co, Chertsey
Cartweller, Katz Elizabery, Loceister Oct 15 Bray & Price, Leiceister
Cartweller, Katz Elizabery, Loceister Oct 15 Bray & Price, Leiceister
Cartweller, Katz Elizabery, Loceister Oct 15 Bray & Price, Leiceister
Cartwell, King's Bench
Victoria & Charman, Edwin, Gordon grove, Camberwell, Grocer Nov 5 Cordwell, King's Bench
walk, Temple
Clarks, Grocer, Bishton, Lancs, Fire Brick Manufacturer Nov 14 Bunting,
Accrinaton

CLARER, GROGGE, Rishton, Lanes, Fire Brick Manufacturer Nov 14 Bunting, Actington Cornos, Robert John, Maidstone, Carpenter Nov 9 Hoar & Co, Maidstone Davies, Grogoge, Edgbaston, Birmingham Nov 39 Johnson & Co, Birmingham Davies, James, Aberdare Oct 29 Thomas, Aberdare Dennis, Bullon in Furness, Licensed Victualler Nov 1 Butler & Sons, Dalton in Furness, Licensed Victualler Nov 1 Butler & Sons, Dalton in Furness, Licensed Victualler Nov 1 Butler & Sons, Dalton in Furness, Guebec, Canada Dec 1 Andrew & Co, Great James 85, Bedford row
Duck, Esau, Malmesbury Nov 30 Kesty & Co, Chippenham, Wilts
Dowards, Alersus, Fernhurst, Sussex, Blacksmith Oct 30 Wells, Guildford
Frankley, Esma, Harrogate Nov 16 Jubb & Co, Haifax
France, John Thomas Pinillars, Whitfield, Northampton, Farmer Oct 21 Bliss & Fisher, Ram ury, Oxon
Assell, John, Insky, Lancs, Farmer Nov 8 W & W Ascroft, Preston
Hindle, Albert Ebward, Chorley, Lancs, Surgeon Oct 23 Hindle, Lavender gdins
Lavender Hill
Baacs, Sir Hebre Aaron, Hove, Sussex Nov 7 Sydney, Finsbury pvmt
Jakeso, Joseph, Blackpool, Chemist Nov 8 W & & W Ascroft, Preston
James, Frances Catherine, Lowedes & Nov 20 Robinson & Son, Eastcheap
Johns, Enabuse, Liandudno Junction, Farmer Dec 5 Hughes, Conway
Mills, Eleanon, West Kirby, Cheshire Oct 30 Woolcott & Co, West Kirby
Moralis, William Mershor, Yoole, Dorset Maker Dec 1 Allisons & Staallland, Louth
Nicclies, Joseph, Handsworth, Manufacturer Nov 30 Pointon & Evershed, BirmingDalvie, Alekandba, Reading, Nov 16 Stileman & Neate, Southampton et. Bloome.

OGILVIE, ALEXANDRA, Reading, Nov 16 Stileman & Neate, Southampton st, Bloomsbury sq
Oshorne, Hanny, Tiptoe, ar Brockenhurst, Shoemaker Nov 4 Tatterall & Son, Bourne

mouth
Owss-Surre, Rev Heway Powell, Parbold, nr Southpart Nov 18 Mumford & Co,
Brasford

PARTEIDGE, WALTER SAMUEL, Tunbridge Wells, Merchant Nov 19 Incs & Co, Fen-

caurch st.

Pickering, Ashie Maria. Foggathorpe, Yorks Nov 16 Shaftoe, York

Pickering, Ashie Maria. Foggathorpe, Yorks Nov 30 Price & Sons, Walbrook

Bamusi, Phillip Prictival, Harrogate Nov 6 Solomon, Basinghall st.

Bamusi, Phillip Prictival, Harrogate Nov 6 Solomon, Basinghall st.

Bamusi, Edmusid, Wire Rope Manufacturer Dec 1 Alderson & Co, Sheffield

Bimpriss, Edmusid, Bary, Consulting Engineer Oct 31 Pickstone & Jones, Radoliffe,

Tenson, Prickstone & Jones, Radoliffe, Tenson, Prickstone & Jones & Jo

Bilipairs, Edmusd, Bury, Consulting Engineer Oct 31 Pickstone & Jones, Radoliffe, Lancs
Bmith, James John, Willeaden Green Nov 10 Faithful & Davey, Arundel st, Strand
Somesser, Charles Herbey, Earl of Carlots, Bath Nov 30 Dyer, Bath
Bquires, James Herbey, Earl of Carlots, Bath Nov 30 Dyer, Bath
Faul's Bakehouse ct, Godinana st
Starpozo, Grosca William, Thornsett Birch Vale, Derby, Licensed Victualier
Nov 32
Johnsons, Stockport
Thibuleyon, Many Jass, Wisbech St Peter Oct 30 Southwell & Dennis, Wisbech
Tisos, Hspelinan Many, Sunderland rd, Forest Hill Nov 10 Francis & Howe, Chesham,
Bucks

TYNDALE-LEA, JOSEPH CHARLES, Victoria, Hongkong Nov 5 Lee & Pembertons, Lincoln's

WILLIAMS, FREDERICK, Junior Carlton Club, Pall Mall Nov 19 Bircham & Cu, Parlia-WYMARK, CHARLES, Lewisham Nov 4 Pumfrey & Son, Paternoster row

Bankruptcy Notices.

London Gazette,-FRIDAY, Oct. 15. RECEIVING ORDERS.

ALLIE, DAVIEL, Halwill, Devos, Butcher Barnstaple Pet Oct 12 Ord Oct 12 Bull, Joseph, Cromwell rd, Market Gardener High Court Fet Sept 18 Ord Oct 12 Busse, Jones, Guiseley, Yorks, Nurseryman Leeds Pet Oct 12 Ord Oct 12 Covesor, Spaces, Letham Larges, Coal Merchant, Presson BULL, JOSEPH, Cronwell rd, Market Gardener High Court
Pet Sept 18 Ord Oct 12
Duass, Jouns, Guiseley, Yorks, Nurseryman Leeds Pet
Oct 12 Ord Oct 13
COKSON, GEORGE, Lytham, Lancs, Coal Merchant Preston
Pet Oct 11 Ord Oct 11
DAVIES, WILLIAM ROUBFIELD, Ystradgynlais, Brecon,
Grocer Neath Pet Oct 12 Ord Oct 12
AMAN, BARAH, Gestborough Searbonough Pet Oct 12
Ord Oct 12
Ord Oct 12
Grass, J & Co. Coventry, Agents Coventry Pet Sept
97 Ord Oct 9
CLADWIR, HERBY WALTER, High st, Stratford, Essex
High Court Pet Oct 12 Ord Oct 12
HALL, AERHUR. Stoutton, Leeds, Journeyman Joiner
Leeds Pet Oct 11 Ord Oct 11
HALL, LOUIS FRANCIS, Highbridge, Somerset. Clachbuilder Bridgwater Pet Oct 11 Ord Oct 11
HALL, LOUIS FRANCIS, Highbridge, Somerset, Baker Bristol Pet Oct 12 Ord Oct 12
Kendbalt, Joseph, Nuneaton, Warwick, Furniture Dealer
Coventry Pet Oct 11 Ord Oct 11
KING, GROOGE, Scarborough, Baker Scarborough Pet Oct 12 Ord Oct 12
Kendbalt, Joseph, Nuneaton, Warwick, Furniture Dealer
Coventry Pet Oct 11 Ord Oct 11
KING, GROOGE, Scarborough, Baker Scarborough Pet
Oct 13 Ord Oct 13
Lawis, Walten James, St Philips, Bristol, Grocer Bristol
Pet Oct 12 Ord Oct 12
MASON, HERBY JOHNS, BENERY, Boseombe, Hants, Buildor
Poole Pet Oct 13 Ord Oct 41
Nann, Malkon, Bridlington, Yorks, Post Card Dealer Scarborough Pet Oct 11 Ord Oct 11
Nats, William, Philips, Bristol, Grocer Bristol
Pet Oct 12 Ord Oct 12
PANE, HERBY TILIERY, Weymouth, Fruiterer Dorchester
Pet Oct 11 Ord Oct 11
Nats, William, William, Painter Birmingham Pet
Oct 11 Ord Oct 11
PAVE, HERBY TILIERY, Weymouth, Fruiterer Dorchester
Pet Oct 11 Ord Oct 11
PAVE, HERBY TILIERY, Weymouth, Friiterer Borrborough
Pet Oct 11 Ord Oct 11
PAVE, HERBY TILIERY, Weymouth, Friiterer Borrborough
Pet Oct 11 Ord Oct 11
PAVE, HERBY TILIERY, Weymouth, Friiterer Dorchester
Pet Oct 11 Ord Oct 11
PAVE, HERBY TILIERY, Weymouth, Friiterer Borrborough
Pet Oct 13 Ord Oct 13
ROHARD, JOSEPH LEONARD, Bouthampton, Cycle Agent
Southampton Pet Oct 20 Ord Oct 13
ROHARD, JOSEPH LEONARD, Bouthampton, Cycle Agent
Southampton

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Ord Oct 11

Whalley, Namuel. Chesterfie'd, Draper Chesterfield Pet
Oct 13 Ord Oct 13

Wiggins, Charles, Tyloratown, Glam, Collier Pontyp'idd
Pet Oct 13 Ord Oct 13

Waigner, John Robber, Foxearth, Essex, Grocer Colchester
Pet Oct 11 Ord Oct 11

Amended Notice substituted for that published in the London Gazette of Oct 1:

Ingleton, Frederick Berch, Newport, Mon, Grocer Newport, Mon Pet Sept 8 Ord Sept 28 BECEIVING ORDER RESCINDED AND PETITION DISMISSED,

BEWICKE, IVAN, Albermarks at High Court Pet July 15
Rec Ord Aug 9 Resc and Dis Oct 1

FIRST MEETINGS.

BAKER, JOHN ESCOH, Dudley, Worcester, Commission Agent Oct 25 at 12 Dudley Arms Hotel, Dudley BARNIT, SANUEL, Whitehaven, Cumberland, Fruiterer Oct 29 at 11 Court house, Whitehaven

BULL, JOSEPH, Cromwell rd, Market Gardener Oct 25 at 12 Bankruptey bldgs, Carey at BURNS, JOHN, Guiseley, Yorks, Nurseryman Oct 25 at 11.39 Off Rec, 24, Bond et, Leeds BULLER, ALERT, Bulwell, Nottingham, Licensed Victualler Oct 26 at 11 Off Rec, 4, Castle pl, Park st, Notting-ham

BUILER, ALERET, Bulwell, Nottingham, Lioussed Victualier Oct 26 at 11 Off Rec, 4, Castle pl, Park st, Nottingham Cross, James Henderson, Southport, Fruiterer Oct 26 at 11 Off Rec, 23, Victoria st, Liverpool Davies, Richand Joins, Patter 14, Wandsworth Common, Draper's Agent Oct 25 at 11.30 132, York rd, Westminster Bridge
Dickinson, Thomas, Blackpool Oct 23 at 11 Off Rec, 13, Winckley st, Preston
Emman, Sarah, Scarborough Oct 26 at 3 30 Off Rec, 48, —Westborough, Scarborough Gladwin, Hensy Walter, High st, Stratford, Essex Oct 26 at 12 Bankruptep bldgs, Carey st Grus, James, Hailshem, Sussex, Brickmaker Oct 26 at 3 County Court Offices, Seaside rd, Eastbourne
Hall, Abriud, Hunslet, Leeds, Joiner Oct 26 at 11 Off Rec, 44, Bond st, Leeds
Hall, William Boch, Cardiff, Fruit Merchant Ort 26 at 12 Off Rec, 11,75 Mary's st, Cardiff
Hodgson, Robert, Terrington, Yorks, Mechanic Oct 26 at 4 Off Rec, 48, Westborough, Scarborough
Jessor, Harry James, Thetford, Norfolk, Plumber Oct 28 at 11 Off Rec, 8, King st, Norwich
Jones, Thomas William, Swansea, Metal Merchant Oct 25 at 11 Off Rec, Government bldgs, St Mary's st, Bwansen

Oct 23 at 11 Off Rec, Government bldgs, St Mary's st, Bwassen
Kry. Harr. Oakenbury, Kingsbridge, Devon, Farmer Oct 28 at 11 7, Buckland ter, Plymouth
Lary. William Johns, Reading, Butcher Oct 25 at 12.20
Queen's Hotel, Reading
Luove, Thomas Lawis, Cheltenham, Ironmonger Oct 23 at 3.15 County Court bldgs, Cheltenham
Nais, Wilson, Bridlington, Yorks, Post Oard Dealer Oct 28 at 2.30 Off Rec, 48, Westborough, Searborough
Poocos, Joseph William, Reading, Butcher Oct 25 at 12 Queen's Hotel, Reading
Pairchand, Grosos, Lowestoft, Boot Beller Oct 23 at 12.30 Off Rec, 8, King st, Norwich
Raymond, Hansylp'sank, Leuster sq. Westbourne grove, Clerk Oct 25 at 12 Bankruptoy bldgs, Carev st
Brosy, James, Bouthport, Shrimp Merchant Oc. 27 at 11 Off Rec, 35, Victoria st, Liverpool
Rowland, Joseph Lesonand, Southampton, Cycle Agent
Oct 23 at 12 Off Rec, Midland Bank chmbrs, High st, Southampton

HOWLAND, JOSEPH LESSAAD, SOUTHAMPLON, Cycle Agent
Oct 23 at 12 Off Rec, Midland Bank chmbrs, High st,
SOUTHAMPLON
ROWNTARE, JOHN, Brampton, Cumberland, Draper Oct 25
at 11 34, Fisher st, Carlisle
SEWELL, WILLIAM DAVISL, Norwich, Boot Manufacturer
Oct 26 at 11,30 Off Rec, 8, King st, Norwich
SIFFIELD, JOHN HERNY, Saltley, Birmingham, Builder
Oct 26 at 11,30 Ruskin chmbrs, 191, Corporation st,
Birmingham
TIDMAN, CHARLES OWES, Newport, Mon, Grocer Oct 27 at
11 Off Rec, 144, Commercial st, Newport, Mon
WAIKES, WILLIAM, Littleport, Isle of Ely, Cambs, Farmer
Oct 23 at 12 Off Rec, 5, Fetty Cury, Cambridge
WITHERSDOR, PHILIP HENSEY, Ermington, Devon, Wheelwright Oct 25 at 3, 30 7, Buckland ter, Plymouth
WILSON, JAMES, Sunderland, Baker Oct 27 at 3 Off Rec,
3, Manor pl, Sunderland, Baker Oct 27 at 3.0 off Rec,
3, Manor pl, Sunderland, Baker Oct 27 at 2.30 Off Rec,
3, Manor pl, Sunderland
WILSON, JAMES, Fulwell, Sunderland, Insurance Agent
Oct 27 at 2.30 Off Rec, 3, Manor pl, Sunderland
YARNALL, HARRY, Kidderminster, Jeweller Oct 23 at 2.15
Lion Hotel, Kidderminster

ADJUDICATIONS.

ALLIN, DANIEL, Halwill, Devon, Butcher Pet Oct 12 Ord Oct 12

Ambry, Erner Alfrend, Bootle, Lance, Tobacconist Liverpool Pet Sept 22 Ord Oct 13

Burss, John, Guiseley, Yorks, Nurseryman Leeds Pet Oct 12 Ord Oct 12

Cooksow, Grodes, Lytham, Coal Merchant Preston Pet Oct 11 Ord Oct 11

DAVIES, WILLIAM, Scoursfield, Ystradgyniais, Brecoa, Grocer Neath Pet Oct 12 Ord Oct 12

Eaman, Sarah, Scarborough Scarborough Pet Oct 12

Fox. Romer, Upper Bedford pl, Russell sq High Court Pet Aug 30 Ord Oct 12

Gladwin, Hunny Waltzell, High st, Stratford, Essex High Court Pet Oct 12 Ord Oct 12

HALL, ARTHUR, Stourton, Leeds, Joiner Leeds Pet Oct 11 Ord Oct 11

HALL, Louis Francis, Highbridge, Somerset, Coachbuilder Bridgwater Pet Oct 11 Ord Oct 11

HALL, William Boon, Cardiff, Fruit Merchant Cardiff Pet Sept 18 Ord Oct 12

Honosos, Robert, Terrington, Yorks, Mechanic Scarborough Pet Oct 13 Ord Oct 13

Houss, A V, New Malden, Surrey, Provision Merchant Kingston, Surrey Pet Sept 15 Ord Oct 9

Hoomes, Adhert Thomas, New Malden, Surrey, Inventor Kingston, Surrey Pet May 13 Ord Oct 9

KENDELL, JOSPH, Nuneston, Warwick, Furniture Dealer Coventry Pet Oct 11 Ord Oct 11

COVENTY, Pet Oct 11 Ord Oct 11

KING, GROSON, Scarborough, Baker Scarborough Pet Oct 13 Ord Oct 13

Alook, Henry John Banker, Boscombe, Hants, Builder Proole Pet Oct 10 Ord Oct 11

NAIG, WILLIAM, Westmorth Favin, Duloe, Cornwall, Farmer Plymouth Pet Sept 20 Ord Oct 13

PANNE, HENRY TILLY, Weymouth, Fruiterer Dorchester Pet Oct 11 Ord Oct 11

PALER, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

PEGLER, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

PELOLE, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

PELOLE, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

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PELOLE, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

PELOLE, CHARLES WILLIAM, Seaford, Sussex Lewes Pet Oct 11 Ord Oct 11

PICK, ALVERO, Mountain Ash, Glam, Collier Aberdare Pet Oct 11 Ord Oct 11

Pet Oct 11 Ord Oct 11

Pet Oct 11 Ord Oct 11

NEINELS, JOSEPH BENKARD, Bludler Swindon Pet Oct 15

5 Ord Oct 13

ROWLAND, JOSEPH BENKARD, Blud, Flint, Photographer Bangor Pet Oct 12 Ord Oct 12

THOMPSON, JOHN, Morecambe, Groceer Preston Pet Oct 11

Ord Oct 11

WAYKINS, ABTURE, Chesterfield, Draper Chesterfield Pet Oct 13 Ord Oct 13

Pet Oct 11 Ord Oct 11

Amended Notices substituted for those published in the London Gazette, —Tuesday, Oct 19.

RECEIVING ORDERS.

BAGBBHAW, FREDERSOR, Oct 19.

London Gazette, Tuesday, Oct 19. RECEIVING ORDERS.

London Gazette.—Turbadav, Oct 19.

RECEIVING ORDERS.

BAGBHAW, FREDRRICK, Derby, Chartered Accountant Derby Pet Oct 15 Ord Oct 15

BARRA, ALBRIT, Burdett rd, Bow, Blouse Manufacturer High Courc Pet Oct 15 Ord Oct 15

BARRAGUOGH, WILLIAM Elowadd, Bradford, Warp Twister Bradford Pet Oct 16 Ord Oct 16

BRATON, ALFRED GRORD, Wilton, Wiltz, Tailor's Assistant Salisbury Pet Oct 16 Ord Oct 16

BRATON, ALFRED GRORD, Wilton, Wiltz, Tailor's Assistant Salisbury Pet Oct 16 Ord Oct 16

BILLENNESS, WILLIAM ROBERT, Maidatone, Builder Ma'dstone Pet Oct 16 Ord Oct 16

BOOTLAND, JOHN WILLIAM, Harrogate, Florist and Gardener York Pet Oct 14 Ord Oct 14

CAPOOC, Blacio, Bournesmouth, Mineral Water Manufacturer Poole Pet Oct 15 Ord Oct 15

COCKER, TON, Rotherham, Yorks, Milk Dealer Sheffield Pet Oct 14 Ord Oct 14

CODD, John WILLIAM, Woodhall Spa, Lines, Tailor Lizzoln Pet Oct 15 Ord Oct 15

COOK, WILLIAM HENNY, Headington, Oxford, Farmer Uxford Pet Oct 14 Ord Oct 16

COOK, WILLIAM HENNY, Headington, Oxford, Farmer Uxford Pet Oct 16 Ord Oct 16

BATON, ERIC, Ashton under Lyne, Electrical Engineer Ashton under Lyne Pet Oct 14 Ord Oct 18

Exturents, Fredrants WILLIAM, Woodon super Mare, Cabinet Makor Bridgwater Pet Oct 15 Ord Oct 16

GRONDER, ROBERT DONALDSON, Chichester, Schoolmaster Brighton Pet Oct 10 Ord Oct 16

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND. LIMITED.

MOORGATE STREET, LONDON, M.C. ESTABLISHED IN 1890.

EXCLUSIVE BUSINESS-LICENSED PROPERTY.

> ALL SPECIALISTS LICENSING MATTERS.

Upwards of 650 Appeals to Quarter sessions have been conducted under the direction and supervision of the Corporation.

Suitable insurance Clauses for inserting in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent

GARNETT, JOHN B, Upper st, Islington, Chemist High
Court Pet Sept 15 Ord Oct 16
GINBBERO, BENJAMIN, Warrington, Fancy Goods Dealer
Warrington Pet Oct 14 Ord Oct 14
GOOSE, CRALES CHESTOCHER, Dilham, Norfolk, Miller
Norwich Pet Oct 16 Ord Oct 16
HARRISON, EDWARD, Middlesbrough, Storekeeper Middlesbrough Pet Oct 14 Ord Oct 14
JONES, JOHN PHILLE, Watsville, Cross Keys, Mon, Miner
Newport, Mon Pet Oct 16 Ord Oct 16
KIGHTHEROBE, FREDRING, Slouthfields Wandsworth Pet
Sept 17 Ord Oct 16
LETHREDGES, FREDRINGS, Slouthfields Wandsworth Pet
Sept 17 Ord Oct 14
MULD, TOT FRANKLAND, Bradford, Tobaccomist Bradford
Pet Oct 16 Ord Oct 16
MILLER, JOHN, Holliswood, Oldham, Coal Dealer Oldham
Pet Oct 16 Ord Oct 16
MORRIS, HENRY, Smethwick, Staffe, Grocer West Bromwich Pet Oct 16 Ord Oct 18
SHUTT, HARRY, Scarborough, Leather Goods Dealer Scarborough Pet Oct 16 Ord Oct 16
SILVERSIDES, BOHERT WILLIAM, Malton, Yorks, Engineer
Searborough Tet Oct 16 Ord Oct 18
SMITH, WILLIAM LADYHAM WILDERSKOON, Gt Grimsby
GG Grimsby Pet Oct 16 Ord Oct 16
SMITH, WILLIAM LADYHAM WILDERSKOON, Gt Grimsby
GG Grimsby Pet Oct 16 Ord Oct 16
SPIERS, ALEXANDES DONALDSON, Walbrook, Partnership
Agent High Court Pet Aug 23 Ord Oct 14
Fro Ock 10 Out 16 Erony, Former High Court Pet Aug 23 Ord Oct 14
Fro Ock 10 Ord 16 Erony, Former High Court Pet Aug 23 Ord Oct 14
Fro Ock 10 Ord 16 Erony, Former High Court Pet Aug 23 Ord Oct 14
Fro Ock 10 Ord Oct 16
Frony, Former Locar, Perham rd, West Kensington
High Court Pet Aug 23 Ord Oct 14
Fro Ock 10 Ord Oct 16
Frony, Former Locar, Perham rd, West Kensington

Stockham, William Fry, Skewen, Glam, Baker Neath Pet Oct 1 Ord Oct 15

Story, Forres Lugard, Perham rd, West Kensington High Court Pet Oct 15 Ord Oct 15

Sutclippe, Arthur, Alfred Buyclippe, and Fred Sutclippe, Arthur, Alfred Buyclippe, and Fred Sutclippe, Collipse, Brooklands, Cheshire, Stonemasons Manchester Pet Oct 16 Ord Oct 18

Tarvor, Richard, and Erney Travor, Manchester, Cab Propietors Manchester Pet Oct 14 Ord Oct 14

Walker, Joseph, Tivict Dele, Stockport, Licensed Victualiee Blockport Pet Oct 15 Ord Oct 15

Ward, Randall Ironside, Edury st, Pimlico High Court Pet Aug 18 Ord Oct 14

Wass, William Harr, Sheffield, Metallurgist Sheffield Pet Aug 24 Ord Oct 15

Whitworth, Thomas, Low Fold Faim, Clayton, Yorks, Faimer Bradford Pet Oct 16 Ord Oct 16

Wilkinson, John, Nether Kellet, Carnforth, Lancs, Publican High Court Pet Sept 14 Ord Oct 18

Wootton, Exoon, North Ormesby, Yoke, Muffin Dealer, Middlesbrough Pet Oct 13 Ord Oct 13

Amended Notice substituted for that published in

Amended Notice substituted for that published in the London Gazette of Oct 8: MART, LOUISA DOROTHY, Withington, Leigh, Staffs Burton on Trent Pet Sept 14 Ord Oct 5

Amended Notice substituted for that published in the London Gazette of Oct 12:

GRUNTWAG & MORTON, Budge row, Builders High Court Pet Sept 9 Ord Out 8

FIRST MEETINGS.

ALCOCK, WILLIAM, West Bromwich, Smallware Dealer Oct. 29 at 11 30 Ruskin chmbrs, 191, Corporation st,

ALCOCK, WILLIAM, TEACH TO THE ANALYSIS OF RESIDENCE AND ASSESSED OF RESIDENCE AND ASSESSED OF RESIDENCE AND ASSESSED OF RESIDENCE AS A STATE OF A SECTION ASSESSED OF A SECTION

Oct 28 at 18.30 Off Rec, City chmors, Catherine st, Salisbury
BOOTLAND, JOHN WILLIAM, Harrogate, Florist July 29 at 3 Off Rec, The Red House, Dunc mbe pl, York
CAPOCCI, Bitagot, Bournemouth, Mineral Water Manufacturer Oct 28 at 2.30 Arcade chmbrs (first floor),
BOURNEMOUNT CONTROL OF A STANDARD CONTROL OF STANDARD CONTROL OF

Harmsow, Edward, Middlesbrough, Yorks, Storekeeper Oct 28 at 11.45 Off Rec, Court chmbrs, Albert at Middlesbrough

Hradiso, Kevard Shilling, High st, Chatteris, Cambridge, Farmer Oct 27 at 2.45 White Hart Hotel, Chatteris

Jones, William Pride, Weston super Mare, Baker Oct 27 at 12 Off Rec, 28, Baldwin et, Bristol

Kendall, Joseph, Nuneston, Warwick, Furniture Dealer Oct 29 at 3 Off Rec, 28, Baldwin et, Bristol

Kendall, Joseph, Nuneston, Warwick, Furniture Dealer Oct 29 at 3 Off Rec, 8, Righ st, Coventry

King, Großas, Scarborough, Baser Oct 28 at 4 Off Rec, 48, Westborough, Bearborough

Levins, Warten Jakers, Perbright at, Southfields Oct 27 at 11.30 182, York at, Westminster Bridge

Lewis, Warten Jakers, St Philips, Bristol, Grocer Oct 27 at 11.45 Off Rec, 28, Baldwin et, Bristol

Mart, Louisa Doborst, Withington, Leigh, Staffs Oct 27 at 11.04 Off Rec, 47, Full st, Derby

Mason, Henry Tolker, Beach, Beach, Hants, Builder Oct 28 at 2 Arcade chmbrs (first floor), Bourner outh Madd, Orto Farakland, Manningham, Bradford, Tobaconist Oct 27 at 11.00 Off Rec, 13, Winckley st, Preston

Omessy, John Particus, Dover, Doctor Oct 27 at 10.30

Off Rec, 68a, Oastle et, Canterbury

Payra, Henry Tillser, Wegmouth, Fruiterier Oct 28 at 12.45 Off Rec, City chmbrs, Catherine st, Salisbury

Pause, Henry Tillser, Wegmouth, Fruiterier Oct 27 at 11.30

Buskin ehmbrs 191, Corporation et, Birmingham

Phior, Alverd, Marker, Permingham, Painter 3 Oct 27 at 11.30

Buskin ehmbrs 191, Corporation et, Birmingham

Phior, Alverd, Marker, Permingham, Painter 3 Oct 27 at 11.30

Buskin ehmbrs 191, Corporation et, Birmingham

Phior, Alverd, Marker, Permingham, Painter 3 Oct 27 at 11.30

RICHARDSON, THOMAS, Mariahes, ar Pickering. Yorks, Farmer Ook 28 at 4.30 Off Rec. 49, Westborough, Scarborough

Scarborough Shephero, Joseph Bernard, Rhyl, Flint, Photographer Oct 27 at 12 Crypt chmbrs, Essigate row, Chester Simple, George, Southampton, T.n Plate Worker Oct 27 at 11 Off Rec, Midland Bank chmbrs, High et, South-

Spienes, Alexander Domaldson, Walbrook, Partnership Agent Oct 27 at 1 Bankruptey bldge, Carey et Stitt, John, Cleator Moor, Cumberland, Draper Oct 29 at 11 Court house, Whitehaven Stockham. William Fry, Skewen, Glam, Baker Oct 27 at 11 Off Rec, Government bldge, Sc Mary's st, Swanses Story, Forder Lugand, Perham rd, West Kinsington Oct 28 at 12 Bankruptey bldge, Carey st, Thompson, John, Morecambe, Grocer Oct 27 at 11 Off Rec, 13, Winckley st, Preston Ward Bandall Essensian Edwards, pimilio Oct 27 at 12

Rec, 13, Winckley st, Preston

Wash, Randall Laorsina, Ebury st, Pimlico Oct 27 at 12

Bankruptcy bidgs, Carey st

WHITMARSE, Ebwirs, Chard, Somerset, Jeweller Oct 28 at
2.30 10, Hammet st, Taunton

WHYHAM, RICHARD, Labcaster Oct 27 at 11.15 Off Rec,
18, Winckley st, Preston

Wiggins, Charles, Tylorstown, Glam, Collier Oct 27 at
11.30 Off Rec, Post Office chmbrs, Taff st, Pontypridd

WILKINSON, JOHE, Nether Kellet, Carnforth, Lanca, Publi-

pridd WILKINSON, JOHN, Nether Kellet, Caraforth, Lancs, Publi-can Oct 27 at 11 Baukruptcy bidgs. Carey st Wootton, Enocs, Middlesbrough, Muffin Dealer Oct 28 at 11,30 Off Rec, Court chmbrs, Albert rd, Middles-

brough
WEGET, JOHN ROBERT, FOXEARTH, ESSEX, Grocer Nov 12
at 11 Cups Hotel, Colchester

Amended Notice substituted for that published in the London Gazette of Oct. 12:

GRUNTWAG & Morrow, Budge row, Builders Oct 21 at 12 Bankruptcy bldgs, Carey st

Bankruptey bidgs, Carey st

ADJUDICATIONS.

BAGSHAW, FREDERICK, Derby, Chartered Accountant
Derby Pet Oct 15 Ord Oct 15

BARER, ALIBBER, Burdett row, Bow, Blouse Manufacturer
High Court Pet Oct 15 Ord Oct 15

BARBACLOUGS, WILLIAM EDWARD, Bradford, Warp
Twister Bradford Pet Oct 16 Ord Oct 16

BRATON, ALFRED GENORO, Wilton, Wilts, Tailor's Assistant
Salisbury Pet Oct 15 Ord Oct 15

BILLINNISS, WILLIAM ROBERT, Maidstone, Builder
Maidstone Pet Oct 16 Ord Oct 16

BOOTLAND, JOHN WILLIAM, HAITOGRAE, Florist York

Twister Bradion. Jet Oct 16

Braton. Alverd Grobe, Wilton. Wills, Tailor's Assistant
Salisbury Pet Oct 16 Ord Oct 16

Billannass, William Robert, Maidstone, Builder
Maidstone Pet Oct 16 Ord Oct 18

Bootland, John William, Harrogate, Florist York
Pet Oct 14 Ord Oct 14

Bootland, John William, Harrogate, Florist York
Pet Oct 14 Ord Oct 15

Campbell, Guv Edward Spracer, Lower Grosvenor pl
High Court Pet June 11 Ord Oct 12

Carocot, Bladto, Boursemouth, Mineral Water Manufacturer Poole Pet Oct 15 Ord Oct 15

Cokes, Tom, Ectherham, Yorks, Milk Dealer Sheffield
Pet Oct 14 Ord Oct 14

Cod, John William, Woodhall Spa, Lines, Tailor Lincoln
ret Oct 15 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portsmonth Pet Sept 22 Ord Oct 15

Cotteneur, Maurice Kriest and Hanny Woods, Portamouth, Builders Portamonth Pet Aug 24 Ord Oct 16

Earon, Enuc, Ashton under Lyne, Electrical Engineer
Ashton under Lyne Pet Oct 14 Ord Oct 14

Canbon, Acoustre Eugens, The Alexandra Palace, Wood
Green, Aeronaut High Court Pet Aug 24 Ord Oct 15

Grannens, Order Brusser, The Alexandra Palace, Wood
Green, Aeronaut High Court Pet Aug 24 Ord Oct 16

Gaudbon, Acoustre Eugens, The Alexandra Palace, Wood
Green, Aeronaut High Court Pet Aug 24 Ord Oct 16

Robert, Erneur, Middleebrough, Blorekeeper Middlesbrough Pet Oct 16 Ord Oct 16

Hannico, Edward, Middleebrough, Blorekeeper Middlesbrough Pet Oct 16 Ord Oct 16

Kiottler, William Palos, Weston super Mare, Baker Bristol Pet Oct 16 Ord Oct 16

Mare, Louis Palos, Weston super Mare, Baker

WHAT Celebrities Say

SANATO Ten thousand doctors have written

in praise of Sanatogen.

Thirty thousand doctors throughout the world are known to prescribe it Hundreds of thousands of people have been restored from conditions of grave illness to complete health by its use. Among them are many well-known men and women who have voluntarily testified to the debt owe Sanatogen in restoring they owe their health.

selection from their letters is A selection published below.

The Right Rev. the Bishop of Norwich

"Mrs. Sheepshanks is "Sanatogen promises when taking Sanatogen regularly, you are run down to pick you are run down to pick you from it."

Mr. Marshall Hall, K.C.

"I think it only right to say that I have tried Sanatogen, and I believe it to be a most excellent food."

Sir Gilbert Parker, M.P.

"I have used Sanatogen with extraordinary benefit. It is to my mind a true food tonic, feeding the nerves, increasing the energy, and giving fresh vigour to the overworked body and mind."

Madame

Sarah Grand Mr. Henry The gifted Authoress:
Sanatogen has done everything for me which it is add to be able to do for cases of
nervous debility and exhaustion. I began to take it after
nearly four years enforced
idleness from extreme debility, and felt the benefit
almost immediately."

Lord Ronald Sutherland

The Sculptor and Historian: "I feel it only due to the benefit conferred on my general health by Sanatogen to write and information worker and the sense of the s

Mr. Max Pemberton

The Author: "I have taken it from time to time under mcdical been taking Sanatogen in advice," time under mcdical been taking Sanatogen in advice, time under mcdical been taking Sanatogen in time under mcdical been taken it from time time under may circumstance and time under may circumstance and time time to the time under may circumstance and time time time under may circumstance and time time under may circumstance and time under may circumstance and time under may be under may

The Rev. Father Bernard Vaughan

Sir William Bull, M.P.

"I have much pleasure in stating that I consider your preparation. Sanatogen, is of decided value. It performs that which it promises to do, and I have recommended it to several friends."

Mr. Hall Caine

The celebrated Author:
"My experience of Sanatogen has been that as a
tonic nerve food it has on
more than one occasion done
me good."

Arthur Jones

The famous Dramatist: "Sanatogen seems to me a very valuable food and nerve tonic. I have several times taken a course of it when I've been run down, and always with excellent results."

Mr. Eden Phillpotts

The Writer: "I have found anatogen helpful in digestive roubles and nervous weak-The Writer: "I have found Sanatogen helpful in digestive troubles and nervous weak-ness. I have taken it from time to time under medical advice."

whatever.

Mr. W. Rhodes
The famous Cricketer: "
have found Sanatogea splendid tonic"

The well-known Medical Author: "Sanatogea is a specially adapted food that has solved the problem of giving phosphorus in such a way that the network of the problem of giving phosphorus in such a way that the network of the problem of giving phosphorus in such a way that the network of the problem of giving phosphorus in such a way that the network of the problem of giving phosphorus in such a way that the network of the problem of giving phosphorus in such a solved the problem of giving phosphorus in su

Sanatogen can be obtained from all Sanatogen can be obtained from all chemists, in tins, from 1s. 9d. to 93. 6d.

A beautifully illustrated pamphlet containing much valuable information will be sent, post free, to those mentioning this paper, on receipt of a postcard addressed to The Sanatogen Company, 12, Chemies Street, London, W.C.

